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REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette

No. 11409

Regulasiekoerant

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

IMPORTANT NOTICE:

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No FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.

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government
printing

Department:
Government Printing Works
REPUBLIC OF SOUTH AFRICA

HIGH ALERT: SCAM WARNING!!!

TO ALL SUPPLIERS AND SERVICE PROVIDERS OF THE GOVERNMENT PRINTING WORKS

It has come to the attention of the *GOVERNMENT PRINTING WORKS* that there are certain unscrupulous companies and individuals who are defrauding unsuspecting businesses disguised as representatives of the *Government Printing Works (GPW)*.

The scam involves the fraudsters using the letterhead of *GPW* to send out fake tender bids to companies and requests to supply equipment and goods.

Although the contact person's name on the letter may be of an existing official, the contact details on the letter are not the same as the *Government Printing Works*. When searching on the Internet for the address of the company that has sent the fake tender document, the address does not exist.

The banking details are in a private name and not company name. Government will never ask you to deposit any funds for any business transaction. *GPW* has alerted the relevant law enforcement authorities to investigate this scam to protect legitimate businesses as well as the name of the organisation.

Example of e-mails these fraudsters are using:

PROCUREMENT@GPW-GOV.ORG

Should you suspect that you are a victim of a scam, you must urgently contact the police and inform the *GPW*.

GPW has an official email with the domain as [@gpw.gov.za](mailto:GPW@gpw.gov.za)

Government e-mails DO NOT have org in their e-mail addresses. All of these fraudsters also use the same or very similar telephone numbers. Although such number with an area code 012 looks like a landline, it is not fixed to any property.

GPW will never send you an e-mail asking you to supply equipment and goods without a purchase/order number. *GPW* does not procure goods for another level of Government. The organisation will not be liable for actions that result in companies or individuals being resultant victims of such a scam.

Government Printing Works gives businesses the opportunity to supply goods and services through RFQ / Tendering process. In order to be eligible to bid to provide goods and services, suppliers must be registered on the National Treasury's Central Supplier Database (CSD). To be registered, they must meet all current legislative requirements (e.g. have a valid tax clearance certificate and be in good standing with the South African Revenue Services - SARS).

The tender process is managed through the Supply Chain Management (SCM) system of the department. SCM is highly regulated to minimise the risk of fraud, and to meet objectives which include value for money, open and effective competition, equitability, accountability, fair dealing, transparency and an ethical approach. Relevant legislation, regulations, policies, guidelines and instructions can be found on the tender's website.

Fake Tenders

National Treasury's CSD has launched the Government Order Scam campaign to combat fraudulent requests for quotes (RFQs). Such fraudulent requests have resulted in innocent companies losing money. We work hard at preventing and fighting fraud, but criminal activity is always a risk.

How tender scams work

There are many types of tender scams. Here are some of the more frequent scenarios:

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to a company to invite it to urgently supply goods. Shortly after the company has submitted its quote, it receives notification that it has won the tender. The company delivers the goods to someone who poses as an official or at a fake site. The Department has no idea of this transaction made in its name. The company is then never paid and suffers a loss.

OR

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to Company A to invite it to urgently supply goods. Typically, the tender specification is so unique that only Company B (a fictitious company created by the fraudster) can supply the goods in question.

Shortly after Company A has submitted its quote it receives notification that it has won the tender. Company A orders the goods and pays a deposit to the fictitious Company B. Once Company B receives the money, it disappears. Company A's money is stolen in the process.

Protect yourself from being scammed

- If you are registered on the supplier databases and you receive a request to tender or quote that seems to be from a government department, contact the department to confirm that the request is legitimate. Do not use the contact details on the tender document as these might be fraudulent.
- Compare tender details with those that appear in the Tender Bulletin, available online at www.gpwonline.co.za
- Make sure you familiarise yourself with how government procures goods and services. Visit the tender website for more information on how to tender.
- If you are uncomfortable about the request received, consider visiting the government department and/or the place of delivery and/or the service provider from whom you will be sourcing the goods.
- In the unlikely event that you are asked for a deposit to make a bid, contact the SCM unit of the department in question to ask whether this is in fact correct.

Any incidents of corruption, fraud, theft and misuse of government property in the *Government Printing Works* can be reported to:

Supply Chain Management: Ms. Anna Marie Du Toit, Tel. (012) 748 6292.
Email: Annamarie.DuToit@gpw.gov.za

Marketing and Stakeholder Relations: Ms Bonakele Mbhele, at Tel. (012) 748 6193.
Email: Bonakele.Mbhele@gpw.gov.za

Security Services: Mr Daniel Legoabe, at tel. (012) 748 6176.
Email: Daniel.Legoabe@gpw.gov.za

Closing times for **ORDINARY WEEKLY** **REGULATION GAZETTE** **2022**

*The closing time is **15:00** sharp on the following days:*

- **31 December 2021**, Friday for the issue of Friday **07 January 2022**
- **07 January**, Friday for the issue of Friday **14 January 2022**
- **14 January**, Friday for the issue of Friday **21 January 2022**
- **21 January**, Friday for the issue of Friday **28 January 2022**
- **28 January**, Friday for the issue of Friday **04 February 2022**
- **04 February**, Friday for the issue of Friday **11 February 2022**
- **11 February**, Friday for the issue of Friday **18 February 2022**
- **18 February**, Friday for the issue of Friday **25 February 2022**
- **25 February**, Friday for the issue of Friday **04 March 2022**
- **04 March**, Friday for the issue of Friday **11 March 2022**
- **11 March**, Friday for the issue of Friday **18 March 2022**
- **17 March**, Thursday for the issue of Friday **25 March 2022**
- **25 March**, Friday for the issue of Friday **01 April 2022**
- **01 April**, Friday for the issue of Friday **08 April 2022**
- **07 April**, Thursday for the issue of Thursday **14 April 2022**
- **13 April**, Wednesday for the issue of Friday **22 April 2022**
- **21 April**, Thursday for the issue of Friday **29 April 2022**
- **28 April**, Thursday for the issue of Friday **06 May 2022**
- **06 May**, Friday for the issue of Friday **13 May 2022**
- **13 May**, Friday for the issue of Friday **20 May 2022**
- **20 May**, Friday for the issue of Friday **27 May 2022**
- **27 May**, Friday for the issue of Friday **03 June 2022**
- **03 June**, Friday for the issue of Friday **10 June 2022**
- **09 June**, Thursday for the issue of Friday **17 June 2022**
- **17 June**, Friday for the issue of Friday **24 June 2022**
- **24 June**, Friday for the issue of Friday **01 July 2022**
- **01 July**, Friday for the issue of Friday **08 July 2022**
- **08 July**, Friday for the issue of Friday **15 July 2022**
- **15 July**, Friday for the issue of Friday **22 July 2022**
- **22 July**, Friday for the issue of Friday **29 July 2022**
- **29 July**, Friday for the issue of Friday **05 August 2022**
- **04 August**, Thursday for the issue of Friday **12 August 2022**
- **12 August**, Friday for the issue of Friday **19 August 2022**
- **19 August**, Friday for the issue of Friday **26 August 2022**
- **26 August**, Friday for the issue of Friday **02 September 2022**
- **02 September**, Friday for the issue of Friday **09 September 2022**
- **09 September**, Friday for the issue of Friday **16 September 2022**
- **16 September**, Friday for the issue of Friday **23 September 2022**
- **23 September**, Friday for the issue of Friday **30 September 2022**
- **30 September**, Friday for the issue of Friday **07 October 2022**
- **07 October**, Friday for the issue of Friday **14 October 2022**
- **14 October**, Friday for the issue of Friday **21 October 2022**
- **21 October**, Friday for the issue of Friday **28 October 2022**
- **28 October**, Friday for the issue of Friday **04 November 2022**
- **04 November**, Friday for the issue of Friday **11 November 2022**
- **11 November**, Friday for the issue of Friday **18 November 2022**
- **18 November**, Friday for the issue of Friday **25 November 2022**
- **25 November**, Friday for the issue of Friday **02 December 2022**
- **02 December**, Friday for the issue of Friday **09 December 2022**
- **08 December**, Thursday for the issue of Thursday **15 December 2022**
- **15 December**, Thursday for the issue of Friday **23 December 2022**
- **22 December**, Thursday for the issue of Friday **30 December 2022**

LIST OF TARIFF RATES FOR PUBLICATION OF NOTICES

COMMENCEMENT: 1 APRIL 2018

NATIONAL AND PROVINCIAL

Notice sizes for National, Provincial & Tender gazettes 1/4, 2/4, 3/4, 4/4 per page. Notices submitted will be charged at R1008.80 per full page, pro-rated based on the above categories.

Pricing for National, Provincial - Variable Priced Notices		
Notice Type	Page Space	New Price (R)
Ordinary National, Provincial	1/4 - Quarter Page	252.20
Ordinary National, Provincial	2/4 - Half Page	504.40
Ordinary National, Provincial	3/4 - Three Quarter Page	756.60
Ordinary National, Provincial	4/4 - Full Page	1008.80

EXTRA-ORDINARY

All Extra-ordinary National and Provincial gazette notices are non-standard notices and attract a variable price based on the number of pages submitted.

The pricing structure for National and Provincial notices which are submitted as **Extra ordinary submissions** will be charged at **R3026.32** per page.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

The **Government Printing Works (GPW)** has established rules for submitting notices in line with its electronic notice processing system, which requires the use of electronic *Adobe Forms*. Please ensure that you adhere to these guidelines when completing and submitting your notice submission.

CLOSING TIMES FOR ACCEPTANCE OF NOTICES

1. The *Government Gazette* and *Government Tender Bulletin* are weekly publications that are published on Fridays and the closing time for the acceptance of notices is strictly applied according to the scheduled time for each gazette.
2. Please refer to the Submission Notice Deadline schedule in the table below. This schedule is also published online on the Government Printing works website www.gpwonline.co.za

All re-submissions will be subject to the standard cut-off times.

All notices received after the closing time will be rejected.

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
National Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Regulation Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Petrol Price Gazette	Monthly	Tuesday before 1st Wednesday of the month	One day before publication	1 working day prior to publication
Road Carrier Permits	Weekly	Friday	Thursday 15h00 for next Friday	3 working days prior to publication
Unclaimed Monies (Justice, Labour or Lawyers)	January / September 2 per year	Last Friday	One week before publication	3 working days prior to publication
Parliament (Acts, White Paper, Green Paper)	As required	Any day of the week	None	3 working days prior to publication
Manuals	Bi- Monthly	2nd and last Thursday of the month	One week before publication	3 working days prior to publication
State of Budget (National Treasury)	Monthly	30th or last Friday of the month	One week before publication	3 working days prior to publication
<i>Extraordinary Gazettes</i>	As required	Any day of the week	<i>Before 10h00 on publication date</i>	<i>Before 10h00 on publication date</i>
Legal Gazettes A, B and C	Weekly	Friday	One week before publication	Tuesday, 15h00 - 3 working days prior to publication
Tender Bulletin	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Gauteng	Weekly	Wednesday	Two weeks before publication	3 days after submission deadline
Eastern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
Northern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
North West	Weekly	Tuesday	One week before publication	3 working days prior to publication
KwaZulu-Natal	Weekly	Thursday	One week before publication	3 working days prior to publication
Limpopo	Weekly	Friday	One week before publication	3 working days prior to publication
Mpumalanga	Weekly	Friday	One week before publication	3 working days prior to publication

GOVERNMENT PRINTING WORKS - BUSINESS RULES

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
Gauteng Liquor License Gazette	Monthly	Wednesday before the First Friday of the month	Two weeks before publication	3 working days after submission deadline
Northern Cape Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days after submission deadline
National Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days after submission deadline
Mpumalanga Liquor License Gazette	Bi-Monthly	Second & Fourth Friday	One week before publication	3 working days prior to publication

EXTRAORDINARY GAZETTES

3. *Extraordinary Gazettes* can have only one publication date. If multiple publications of an *Extraordinary Gazette* are required, a separate Z95/Z95Prov *Adobe* Forms for each publication date must be submitted.

NOTICE SUBMISSION PROCESS

4. Download the latest *Adobe* form, for the relevant notice to be placed, from the **Government Printing Works** website www.gpwonline.co.za.
5. The *Adobe* form needs to be completed electronically using *Adobe Acrobat / Acrobat Reader*. Only electronically completed *Adobe* forms will be accepted. No printed, handwritten and/or scanned *Adobe* forms will be accepted.
6. The completed electronic *Adobe* form has to be submitted via email to submit.egazette@gpw.gov.za. The form needs to be submitted in its original electronic *Adobe* format to enable the system to extract the completed information from the form for placement in the publication.
7. Every notice submitted **must** be accompanied by an official **GPW** quotation. This must be obtained from the *eGazette* Contact Centre.
8. Each notice submission should be sent as a single email. The email **must** contain **all documentation relating to a particular notice submission**.
 - 8.1. Each of the following documents must be attached to the email as a separate attachment:
 - 8.1.1. An electronically completed *Adobe* form, specific to the type of notice that is to be placed.
 - 8.1.1.1. For *National Government Gazette* or *Provincial Gazette* notices, the notices must be accompanied by an electronic Z95 or Z95Prov *Adobe* form
 - 8.1.1.2. The notice content (body copy) **MUST** be a separate attachment.
 - 8.1.2. A copy of the official **Government Printing Works** quotation you received for your notice. (*Please see Quotation section below for further details*)
 - 8.1.3. A valid and legible Proof of Payment / Purchase Order: **Government Printing Works** account customer must include a copy of their Purchase Order. **Non-Government Printing Works** account customer needs to submit the proof of payment for the notice
 - 8.1.4. Where separate notice content is applicable (Z95, Z95 Prov and TForm 3, it should **also** be attached as a separate attachment. (*Please see the Copy Section below, for the specifications*).
 - 8.1.5. Any additional notice information if applicable.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

9. The electronic *Adobe* form will be taken as the primary source for the notice information to be published. Instructions that are on the email body or covering letter that contradicts the notice form content will not be considered. The information submitted on the electronic *Adobe* form will be published as-is.
10. To avoid duplicated publication of the same notice and double billing, Please submit your notice **ONLY ONCE**.
11. Notices brought to **GPW** by “walk-in” customers on electronic media can only be submitted in *Adobe* electronic form format. All “walk-in” customers with notices that are not on electronic *Adobe* forms will be routed to the Contact Centre where they will be assisted to complete the forms in the required format.
12. Should a customer submit a bulk submission of hard copy notices delivered by a messenger on behalf of any organisation e.g. newspaper publisher, the messenger will be referred back to the sender as the submission does not adhere to the submission rules.

QUOTATIONS

13. Quotations are valid until the next tariff change.
 - 13.1. **Take note:** GPW's annual tariff increase takes place on **1 April** therefore any quotations issued, accepted and submitted for publication up to **31 March** will keep the old tariff. For notices to be published from 1 April, a quotation must be obtained from **GPW** with the new tariffs. Where a tariff increase is implemented during the year, **GPW** endeavours to provide customers with 30 days' notice of such changes.
14. Each quotation has a unique number.
15. Form Content notices must be emailed to the *eGazette* Contact Centre for a quotation.
 - 15.1. The *Adobe* form supplied is uploaded by the Contact Centre Agent and the system automatically calculates the cost of your notice based on the layout/format of the content supplied.
 - 15.2. It is critical that these *Adobe* Forms are completed correctly and adhere to the guidelines as stipulated by **GPW**.
16. **APPLICABLE ONLY TO GPW ACCOUNT HOLDERS:**
 - 16.1. **GPW** Account Customers must provide a valid **GPW** account number to obtain a quotation.
 - 16.2. Accounts for **GPW** account customers **must** be active with sufficient credit to transact with **GPW** to submit notices.
 - 16.2.1. If you are unsure about or need to resolve the status of your account, please contact the **GPW** Finance Department prior to submitting your notices. (If the account status is not resolved prior to submission of your notice, the notice will be failed during the process).
17. **APPLICABLE ONLY TO CASH CUSTOMERS:**
 - 17.1. Cash customers doing **bulk payments** must use a **single email address** in order to use the **same proof of payment** for submitting multiple notices.
18. The responsibility lies with you, the customer, to ensure that the payment made for your notice(s) to be published is sufficient to cover the cost of the notice(s).
19. Each quotation will be associated with one proof of payment / purchase order / cash receipt.
 - 19.1. This means that **the quotation number can only be used once to make a payment.**

GOVERNMENT PRINTING WORKS - BUSINESS RULES**COPY (SEPARATE NOTICE CONTENT DOCUMENT)**

20. Where the copy is part of a separate attachment document for Z95, Z95Prov and TForm03
- 20.1. Copy of notices must be supplied in a separate document and may not constitute part of any covering letter, purchase order, proof of payment or other attached documents.
- The content document should contain only one notice. (You may include the different translations of the same notice in the same document).
- 20.2. The notice should be set on an A4 page, with margins and fonts set as follows:
- Page size = A4 Portrait with page margins: Top = 40mm, LH/RH = 16mm, Bottom = 40mm;
Use font size: Arial or Helvetica 10pt with 11pt line spacing;
- Page size = A4 Landscape with page margins: Top = 16mm, LH/RH = 40mm, Bottom = 16mm;
Use font size: Arial or Helvetica 10pt with 11pt line spacing;

CANCELLATIONS

21. Cancellation of notice submissions are accepted by **GPW** according to the deadlines stated in the table above in point 2. Non-compliance to these deadlines will result in your request being failed. Please pay special attention to the different deadlines for each gazette. Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.
22. Requests for cancellation must be sent by the original sender of the notice and must be accompanied by the relevant notice reference number (N-) in the email body.

AMENDMENTS TO NOTICES

23. With effect from 01 October 2015, **GPW** will not longer accept amendments to notices. The cancellation process will need to be followed according to the deadline and a new notice submitted thereafter for the next available publication date.

REJECTIONS

24. All notices not meeting the submission rules will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za). Reasons for rejections include the following:
- 24.1. Incorrectly completed forms and notices submitted in the wrong format, will be rejected.
- 24.2. Any notice submissions not on the correct *Adobe* electronic form, will be rejected.
- 24.3. Any notice submissions not accompanied by the proof of payment / purchase order will be rejected and the notice will not be processed.
- 24.4. Any submissions or re-submissions that miss the submission cut-off times will be rejected to the customer. The Notice needs to be re-submitted with a new publication date.

GOVERNMENT PRINTING WORKS - BUSINESS RULES**APPROVAL OF NOTICES**

25. Any notices other than legal notices are subject to the approval of the Government Printer, who may refuse acceptance or further publication of any notice.
26. No amendments will be accepted in respect to separate notice content that was sent with a Z95 or Z95Prov notice submissions. The copy of notice in layout format (previously known as proof-out) is only provided where requested, for Advertiser to see the notice in final Gazette layout. Should they find that the information submitted was incorrect, they should request for a notice cancellation and resubmit the corrected notice, subject to standard submission deadlines. The cancellation is also subject to the stages in the publishing process, i.e. If cancellation is received when production (printing process) has commenced, then the notice cannot be cancelled.

GOVERNMENT PRINTER INDEMNIFIED AGAINST LIABILITY

27. The Government Printer will assume no liability in respect of—
 - 27.1. any delay in the publication of a notice or publication of such notice on any date other than that stipulated by the advertiser;
 - 27.2. erroneous classification of a notice, or the placement of such notice in any section or under any heading other than the section or heading stipulated by the advertiser;
 - 27.3. any editing, revision, omission, typographical errors or errors resulting from faint or indistinct copy.

LIABILITY OF ADVERTISER

28. Advertisers will be held liable for any compensation and costs arising from any action which may be instituted against the Government Printer in consequence of the publication of any notice.

CUSTOMER INQUIRIES

Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While **GPW** deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.

GPW has a 2-working day turnaround time for processing notices received according to the business rules and deadline submissions.

Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

29. Requests for information, quotations and inquiries must be sent to the Contact Centre ONLY.
30. Requests for Quotations (RFQs) should be received by the Contact Centre at least **2 working days** before the submission deadline for that specific publication.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

PAYMENT OF COST

31. The Request for Quotation for placement of the notice should be sent to the Gazette Contact Centre as indicated above, prior to submission of notice for advertising.
32. Payment should then be made, or Purchase Order prepared based on the received quotation, prior to the submission of the notice for advertising as these documents i.e. proof of payment or Purchase order will be required as part of the notice submission, as indicated earlier.
33. Every proof of payment must have a valid **GPW** quotation number as a reference on the proof of payment document.
34. Where there is any doubt about the cost of publication of a notice, and in the case of copy, an enquiry, accompanied by the relevant copy, should be addressed to the Gazette Contact Centre, **Government Printing Works**, Private Bag X85, Pretoria, 0001 email: info.egazette@gpw.gov.za before publication.
35. Overpayment resulting from miscalculation on the part of the advertiser of the cost of publication of a notice will not be refunded, unless the advertiser furnishes adequate reasons why such miscalculation occurred. In the event of underpayments, the difference will be recovered from the advertiser, and future notice(s) will not be published until such time as the full cost of such publication has been duly paid in cash or electronic funds transfer into the **Government Printing Works** banking account.
36. In the event of a notice being cancelled, a refund will be made only if no cost regarding the placing of the notice has been incurred by the **Government Printing Works**.
37. The **Government Printing Works** reserves the right to levy an additional charge in cases where notices, the cost of which has been calculated in accordance with the List of Fixed Tariff Rates, are subsequently found to be excessively lengthy or to contain overmuch or complicated tabulation.

PROOF OF PUBLICATION

38. Copies of any of the *Government Gazette* or *Provincial Gazette* can be downloaded from the **Government Printing Works** website www.gpwnonline.co.za free of charge, should a proof of publication be required.
39. Printed copies may be ordered from the Publications department at the ruling price. The **Government Printing Works** will assume no liability for any failure to post or for any delay in despatching of such *Government Gazette(s)*

GOVERNMENT PRINTING WORKS CONTACT INFORMATION

Physical Address:

Government Printing Works
149 Bosman Street
Pretoria

Postal Address:

Private Bag X85
Pretoria
0001

GPW Banking Details:

Bank: ABSA Bosman Street
Account No.: 405 7114 016
Branch Code: 632-005

For Gazette and Notice submissions: Gazette Submissions:

For queries and quotations, contact: Gazette Contact Centre:

E-mail: submit.egazette@gpw.gov.za

E-mail: info.egazette@gpw.gov.za

Tel: 012-748 6200

Contact person for subscribers: Mrs M. Toka:

E-mail: subscriptions@gpw.gov.za

Tel: 012-748-6066 / 6060 / 6058

Fax: 012-323-9574

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

DEPARTMENT OF AGRICULTURE, LAND REFORM AND RURAL DEVELOPMENT

NO. R. 1889

18 March 2022

PAYMENT PROCEDURES FOR IMPORT AND EXPORT PERMITS UNDER THE SOUTHERN AFRICAN DEVELOPMENT COMMUNITY (SADC) AND EUROPEAN UNION (EU) ECONOMIC PARTNERSHIP AGREEMENT (EPA), SOUTHERN CUSTOM UNION AND MOZAMBIQUE (SACUM) AND UNITED KINGDOM (UK) EPA, WORLD TRADE ORGANIZATION AGREEMENT (WTO) AND AFRICAN GROWTH OPPORTUNITY ACT AGREEMENT (AGOA) FOR THE YEAR 2022

FEES FOR THE DALRRD QUOTA ALLOCATION OF IMPORT AND EXPORT PERMITS

A fee of R1 500.00 per permit will be payable for permit and replacement permits issued from the 01 April 2022.

All application forms should be accompanied by proof of payment (bank deposit slip or cashier receipt).

Payment is to be made as follows:

Payment to Department of Agriculture, Land Reform and Rural Development bank account

Bank: Standard Bank

Branch: Arcadia

Branch No: 01-08-45

Account No.: 013024175

Account Name: NDA: Marketing Administration-Trade Incentives

OR

Payment in cash: Department of Agriculture, Land Reform and Rural Development bank, Pretoria

Agricultural Place, 20 Steve Biko Drive,

Arcadia,

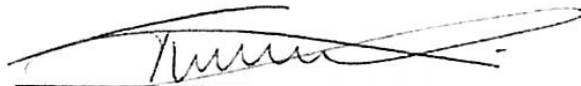
Block S: Room GF 14

Payment must be made per application period and no payments should be made in advance for another period.

There will be no refunds to applicants who pay more than the stipulated permit fee and those who submit incomplete application.

DEPARTMENT OF EMPLOYMENT AND LABOUR**NO. R. 1890****18 March 2022****EMPLOYMENT EQUITY ACT, 1998 (ACT 555 OF 1998 AS AMENDED)****CODE OF GOOD PRACTICE ON THE PREVENTION AND ELIMINATION OF
HARASSMENT IN THE WORKPLACE**

I Thembelani Waltermade Nxesi, Minister of Employment and Labour, hereby in terms of Section 54 (1) (b) of the Employment Equity Act, 1998 (Act No 55 of 1998), and on the advice of the Commission for Employment Equity (CEE), hereby repeal the Amended Code of Good Practice on the Handling of Sexual Harassment Cases in the Workplace, 2005 published under Government Notice No. 1357 in Government Gazette 27865 of 4 August 2005, and replace it with this Code of Good Practice on the Prevention and Elimination of Harassment in the Workplace. This Code will be effective from the date of the publication of this notice.



MR T W NXESI, MP
MINISTER OF EMPLOYMENT AND LABOUR
DATE: 03/03/2022

CODE OF GOOD PRACTICE ON THE PREVENTION AND ELIMINATION OF HARASSMENT IN THE WORKPLACE

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LIST OF ABBREVIATIONS

CCMA	Commission for Conciliation, Mediation and Arbitration
CODE	Code of Good Practice on the Prevention and Elimination of Harassment in the Workplace, 2022
EEA	Employment Equity Act, 55 of 1998
ILO	International Labour Organisation
LGBTQIA+	Lesbian, Gay, Bisexual, Trans, Queer, Intersex, Asexual, +
LRA	Labour Relations Act, 66 of 1995
OHSA	Occupational Health and Safety Act, 85 of 1993
PEPUDA	Promotion of Equality and Prevention of Unfair Discrimination Act, 4 of 2000

INTRODUCTION

The South African Constitution protects the right to dignity, equality, and fair labour practices in terms of the Bill of Rights. South Africa is committed to the elimination, prevention, and management of all forms of harassment, including gender-based harassment in the workplace with the aim to create safe workplaces that are free of harassment.

The Employment Equity Act, 1998 (EEA), regulates equity in the workplace. Section 6(1) of the EEA prohibits unfair discrimination directly or indirectly, against an employee, in any employment policy or practice, on one or more grounds, including race, gender, sex, pregnancy, marital status, family responsibility, ethnic or social origin, colour, sexual orientation, age, disability, religion, HIV status, conscience, belief, political opinion, culture, language, birth, or on any other arbitrary ground.

Section 6(3) of the EEA states that harassment of an employee is a form of unfair discrimination and is prohibited on any one, or a combination of grounds of unfair discrimination listed in subsection 6(1) of the EEA.

The EEA constitutes one of the key legislative and policy interventions within the ethos of South Africa's Constitution to achieve equity in the work environment by promoting equal opportunity and fair treatment in employment through the elimination of unfair discriminatory employment policies, procedure and practices, which result in inequalities in the workplace. Section 54 of the EEA empowers the Minister of Employment and Labour to issue Codes of Good practice on the advice of the Commission for Employment Equity (CEE).

This Code of Good Practice is intended to address the prevention, elimination, and management of all forms of harassment that pervade the workplace. It is guided by the ILO Convention 190 and its Recommendation concerning the elimination of Violence and Harassment in the World of Work, 2019; the Discrimination (Employment and Occupation) Convention 111 of 1958 (Convention 111); and the ILO Convention 151 relating to Occupational Health and Safety.

The EEA is one of several Acts that are relevant to the implementation of South Africa's obligations in terms of Convention 190 to prevent violence and harassment in the world of work.

South Africa regards all forms of harassment as a form of unfair discrimination and constitutes a barrier to equity and equality in the workplace. Therefore, all forms of harassment such as sexual harassment; gender-based violence and harassment; bullying; and racial, ethnic or social origin harassment must be eliminated. It is acknowledged that harassment may include physical abuse, psychological abuse, emotional abuse and sexual abuse.

Harassment also includes the use of physical force or power, threatened or actual, against another person or against a group or community, which either results in, or has a high likelihood of resulting in social injustice, economic harm, injury, death, physical and psychological harm, mal-development, or deprivation.

All forms of harassment against women, men and LGBTQIA+ and vulnerable persons in the workplace is an abuse of power. Harassment particularly affects workers in the most vulnerable work situations, who have poor access to labour rights such as freedom of association, collective bargaining, decent work, non-discriminatory practices and access to justice.

1. OBJECTIVES OF THE CODE

- 1.1 The objective of this Code is to eliminate all forms of harassment in the workplace and in any activity linked to, or arising out of work.
- 1.2 This Code provides guidelines –
 - 1.2.1 to employers and employees on the prevention and elimination of all forms of harassment as a form of unfair discrimination; in the workplace; and
 - 1.2.2 on human resources policies, procedures and practices related to harassment and appropriate procedures to deal with harassment and prevent its recurrence.
- 1.3 This Code identifies the steps that employers must take to eliminate harassment, including the development and implementation of policies, procedures and practices that will lead to the creation of workplaces that are free of harassment and in which employers and employees respect one another's integrity, dignity, privacy and their right to equality in the workplace.

2. APPLICATION OF THE CODE

- 2.1 This Code applies to all employers and employees, as provided for in the Employment Equity Act, 1998 (EEA). Any reference in this Code to "employees" includes applicants for employment. For determining whether a person is an employee for the purposes of the EEA, the presumption of employment in section 200A of the Labour Relations Act is applicable.¹ Volunteers who in any manner assist in the carrying on or conducting the business of an employer fall within the definition of an employee. Any person who employs another person to work for them as an employee in South Africa is an employer, irrespective of whether they operate in the formal or informal sector or whether they are a commercial undertaking or not.
- 2.2 Although this Code applies to the working environment as a guide to employers, employees and applicants for employment, the perpetrators and victims of harassment may include, but is not limited to:
 - 2.2.1 owners;
 - 2.2.2 employers;
 - 2.2.3 managers;

¹ See further the *Code of Good Practice: Who is an Employee?* (GenN 1774, GG 29445 of 1 December 2006).

- 2.2.4 supervisors;
 - 2.2.5 employees;
 - 2.2.6 job seekers and job applicants;
 - 2.2.7 persons in training including interns, apprentices and persons on learnerships;
 - 2.2.8 volunteers;
 - 2.2.9 clients and customers;
 - 2.2.10 suppliers;
 - 2.2.11 contractors; and
 - 2.2.12 others having dealings with a business.
- 2.3 The protection of employees against harassment applies in any situation in which the employee is working, or which is related to their work. This includes, but is not limited to:
- 2.3.1 the workplace which includes both public and private spaces in which people perform their work;
 - 2.3.2 places where the employee is paid, takes a rest break or a meal, or uses sanitary, washing or changing, breastfeeding and medical facilities;
 - 2.3.3 work-related trips, travel, training, events, or social activities;
 - 2.3.4 work-related communications, including those enabled by information and communication technologies and internet based platforms;
 - 2.3.5 employer-provided accommodation;² which includes housing;
 - 2.3.6 when commuting to and from work in transport provided or controlled by the employer;
 - 2.3.7 in the case of domestic workers and health care workers who are employed in the residence of their employers, or residence of the individual to whom they are providing care, the residence is the workplace; and

² *Biggar v City of Johannesburg* (2011) 32 ILJ 1665 (LC).

- 2.3.8 in the case of employees who work virtually from their homes, or any place other than the employer's premises, the location where they are working constitutes the workplace.

3. LEGAL FRAMEWORK

- 3.1 The International Labour Organisation (ILO) adopted a new Convention, 190 concerning the Elimination of Violence and Harassment in the World of Work. The Convention obliges ratifying states to adopt, in accordance with national laws and circumstances, and in consultation with representative employers' and workers' organizations, an inclusive, integrated and gender-responsive approach to the prevention and elimination of violence and harassment in the world of work.³
- 3.2 The EEA is one of several statutes that address issues dealt with in Convention, 190. The EEA does so by prohibiting the harassment of employees on a ground listed in terms of section 6(1).
- 3.3 The Minister has previously issued the Code of Good Practice on the Handling of Sexual Harassment cases in the Workplace in 2005. This Code replaces the 2005 Code and, in particular, seeks to -
- 3.3.1 provide guidance in respect of harassment on any of the prohibited grounds; and
- 3.3.2 take into account recent developments in case law, statutes, issues dealt with in ILO Convention, 190 and other ratified Conventions.
- 3.4 Section 5 of the EEA requires employers to take steps to promote equal opportunity in the workplace by eliminating unfair discrimination, including harassment in any employment policy or practice. Harassment in the workplace is a form of unfair discrimination, which employers are required to eliminate, and it constitutes a barrier to equity in the workplace.
- 3.5 Section 6(1) of the EEA states that: *"no person may unfairly discriminate, directly or indirectly, against an employee, in any employment policy or practice, on one or more grounds, including race, gender, sex, pregnancy, marital status, family responsibility, ethnic or social origin, sexual orientation, age, disability, religion, HIV status,*

³ The Violence and Harassment Convention, No.190 of 2019 can be accessed at: https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C190

conscience, belief, political opinion, culture, language, birth or on any other arbitrary ground."

- 3.6 Section 6(3) of the EEA states that, "*Harassment of an employee is a form of unfair discrimination and is prohibited on any one, or a combination of grounds in section 6(1) of the EEA.*"

I. SUBSTANTIVE ISSUES

This section of the Code deals with the definition and different types of harassment, in particular, sexual harassment and racial, ethnic or social origin harassment.

4. WHAT IS HARASSMENT?

- 4.1 The term "harassment" is not defined in the EEA.⁴ Harassment is generally understood to be –
- 4.1.1 unwanted⁵ conduct, which impairs dignity;
 - 4.1.2 which creates a hostile or intimidating work environment for one or more employees or is calculated to, or has the effect of, inducing submission by actual or threatened adverse consequences; and
 - 4.1.3 is related to one or more grounds in respect of which discrimination is prohibited in terms of section 6(1) of the EEA.
- 4.2 Harassment includes violence, physical abuse, psychological abuse, emotional abuse, sexual abuse, gender-based abuse and racial abuse. It includes the use of physical force or power, whether threatened or actual, against another person or against a group or community.
- 4.3 Harassment against all employees in the workplace is an abuse of power. This Code recognises that harassment particularly affects employees in vulnerable employment who, while covered by labour legislation, may have in practice poor access to the exercise of labour rights such as freedom of association, collective bargaining, decent work, protection from discriminatory practices and access to dispute resolution forums.

⁴ Definitions of harassment are found in the Promotion of Equality and Prevention of Unfair Discrimination Act, 2000 and the Protection from Harassment Act, 2011.

⁵ Conduct amounting to harassment is often described as being "unwelcome"; the terms "unwanted" and "unwelcome" are synonymous. In this Code, the term "unwanted" is used as it is consistent with language of PEPUDA.

Moreover, the intersection of factors such as race, religion, gender, or disability increases the risk of harassment.

4.4 Unwanted conduct

4.4.1 The criterion that harassment involves unwanted conduct distinguishes acts of harassment from acceptable conduct in the workplace. Two primary issues arise in evaluating whether the harasser/perpetrator knew or should have known that the conduct was unwanted.

4.4.2 Firstly, the issue arises as to whether the complainant⁶ communicated to the harasser/perpetrator that the conduct was unwelcome. Secondly, this may have occurred verbally or non-verbally and may have been communicated directly or indirectly to the harasser/perpetrator.

4.4.3 If there is no such communication, it will still be necessary to examine whether the conduct was of such a nature that the harasser/perpetrator knew or should have known that conduct of the type engaged in, is generally considered to be unacceptable.

4.4.4 While violent conduct may amount to harassment, harassment may occur as a result of non-violent conduct. Accordingly, an act or threat of violence is not an essential element of harassment. Likewise, certain acts of harassment may involve a criminal offence and the employer may be under a duty to report certain acts of harassment to the police.

4.4.5 Whether or not conduct constitutes harassment, should be assessed on an objective basis from the perspective of the employee who alleges harassment. The primary focus of the inquiry as to whether there has been harassment, is on the impact of the conduct on the employee. However, there may be circumstances in which the perceptions of the person harassed are not consistent with the views of a "reasonable person" in the situation of the complainant. In such circumstances, a person or employer charged with harassment, may seek to establish that the complainant's perceptions are not consistent with societal values reflective of our constitutional ethos.

⁶ In *McGregor v Public Health and Social Development Sectoral Bargaining Council and Others* [2021] ZACC 14, the Constitutional Court, while referring to the "victim", notes that: "[w]here the word 'victim' is used, it is used with acknowledgement, sensitivity and deference to the fact that those who experience sexual harassment or any form of gender-based violence may prefer to identify as a 'complainant', 'survivor', 'victim' or 'victim survivor', or may choose not to identify with those, or any, terms." (Footnote 5 to paragraph 1)

4.5 Repeated or serious conduct

- 4.5.1 Harassment may occur as a result of a pattern of persistent conduct or a single instance or event. In the case of a single instance, harassment will be present if the conduct is of a serious nature. Whether a single instance of conduct will be sufficiently serious to constitute harassment must be determined in light of the event that is the subject of the complaint.
- 4.5.2 Harassment, in particular bullying, may be an escalating process in the course of employment in which the complainant ends up in an inferior position and becomes the target of systematic negative social acts.
- 4.5.3 It is not necessary to establish the intention or state of mind of the harasser/perpetrator in order to prove harassment for the purposes of the EEA. The fact that the conduct was calculated or intended to offend the complainant(s) may be an aggravating factor relevant to determining a remedy for the complainant. The intention of a harasser/perpetrator may also be relevant to disciplinary proceedings.
- 4.5.4 The following factors may be relevant to the issue of whether harassment has occurred -
 - 4.5.4.1 the context of the harassment;
 - 4.5.4.2 the circumstances of the complainant and the impact that the conduct has had on an employee; and
 - 4.5.4.3 the respective positions of the harasser/perpetrator and complainant.

4.6 Hostile work environment

- 4.6.1 A hostile work environment will be present where conduct related to a prohibited ground impacts on the dignity of one or more employees. This will be present if the conduct has a negative impact on the employee's ability to work and/ or on their personal well-being. This may be the result of conduct of persons in authority such as managers and supervisors or the conduct of other employees.
- 4.6.2 A hostile environment may also be present where an employer should anticipate that employees will be subject to abusive conduct related to a prohibited ground by members of the

public, customers or clients and fails to take reasonable steps to protect employees from such conduct.

- 4.6.3 In order to establish the existence of a hostile work environment, it is not necessary to show that the complainants have not received a particular benefit.
- 4.6.4 Harassment is considered to be direct where it is aimed at the complainant – for example, violent conduct or abusive language which is directed at the complainant. Harassment may occur indirectly where the conduct, even though not directed at the complainant, has the effect of undermining dignity or threatening safety.

4.7 **Types of harassment**

- 4.7.1 Harassment may be the result of physical, verbal, or psychological conduct.
- 4.7.2 Physical harassment includes physical attacks, simulated or threatened violence, or gestures (such as raising a fist as if to strike a person or throwing objects near a person).
- 4.7.3 Verbal bullying may include threats, shaming, hostile teasing, insults, constant negative judgment, and criticism, or racist, sexist, or LGBTQIA+ phobic language.
- 4.7.4 Psychological harassment in the workplace may be associated with emotional abuse and involves behaviour that has serious negative psychological consequences for the complainant(s) such as is often the case with verbal abuse, bullying and mobbing.
- 4.7.5 A wide range of conduct in the workplace may constitute harassment. Examples of harassment include, but are not limited to:
 - 4.7.5.1 slandering or maligning an employee or spreading rumours maliciously;
 - 4.7.5.2 conduct which humiliates, insults or demeans an employee;
 - 4.7.5.3 withholding work-related information or supplying incorrect information;
 - 4.7.5.4 sabotaging or impeding the performance of work;

- 4.7.5.5 ostracising, boycotting, or excluding the employee from work or work-related activities;
 - 4.7.5.6 persecution such as threats, and the inspiration of fear and degradation;
 - 4.7.5.7 intolerance of psychological, medical, disability or personal circumstances;
 - 4.7.5.8 surveillance of an employee without their knowledge and with harmful intent;
 - 4.7.5.9 use of disciplinary or administrative sanctions without objective cause, explanation, or efforts to problem solving;
 - 4.7.5.10 demotion without justification;
 - 4.7.5.11 abuse, or selective use of, disciplinary proceedings;
 - 4.7.5.12 pressuring an employee to engage in illegal activities or not to exercise legal rights; or
 - 4.7.5.13 pressuring an employee to resign.
- 4.7.6 In practice, a number of different terms are used to describe conduct in the workplace that amounts to harassment. While these terms are not used in legislation, they provide a useful basis for understanding and preventing harassment in the workplace.
- 4.7.7 Bullying – where harassment involves the abuse of coercive power by an individual or group of individuals in the workplace. Intimidation – this is intentional behaviour that would cause a person of ordinary sensibilities to fear injury or harm. Workplace bullying may involve aggressive behaviour in which someone repeatedly causes another person injury or discomfort.
- 4.7.8 Harassment may be referred to as being “vertical” or “horizontal”. Vertical harassment (also known as “tangible or material”) involves the use of formal power (i.e. title, position, or supervisory control) or material leverage (i.e. financial, informational, resource or legal) to intimidate, threaten, harass, or harm an employee or to dominate and control the complainant. Vertical harassment refers to harassment between the employer/manager and employee. Horizontal harassment

refers to harassment between employees in the same position or on the same level.⁷

- 4.7.9 Passive-aggressive or covert harassment may include negative gossip, negative joking at someone's expense, sarcasm, condescending eye contact, facial expression, or gestures, mimicking to ridicule, deliberately causing embarrassment and insecurity, invisible treatment, marginalisation, social exclusion, professional isolation, and deliberately sabotaging someone's dignity, well-being, happiness, success, and career performance.
- 4.7.10 Mobbing is a form of harassment by a group of people targeted at one or more individuals.
- 4.7.11 Online harassment is harassment which is committed, assisted, or aggravated in part or fully, by the use of information and communications technology such as mobile phones, smart phones, the Internet, social media platforms or email. Bullying when conducted online is referred to as cyber-bullying.

4.8 Prohibited grounds

- 4.8.1 Harassment of an employee is prohibited in terms of section 6(1) of the EEA, if the harassment is related to one or more prohibited grounds.
- 4.8.2 It may also be possible for a person who has been harassed to establish that the conduct was a result of an arbitrary ground, as contemplated by section 6(1) of the EEA.

5. SEXUAL HARASSMENT

- 5.1 Sexual harassment of an employee is a form of unfair discrimination and is prohibited on the grounds of sex, gender, or sexual orientation. Same-sex harassment can amount to discrimination on the basis of sex, gender, sexual orientation and gender-based harassment.

⁷ In *McGregor v Public Health and Social Development Sectoral Bargaining Council and Others* [2021] ZACC14, the Constitutional Court reiterated that the seniority of a perpetrator and a disparity in age between the perpetrator and the complainant are aggravating factors in instances of sexual harassment. This confirms the approach of the Labour Appeal Court in the *Campbell Scientific Africa (Pty) Ltd v Simmers*.

5.2 Factors to establish sexual harassment

Unwanted conduct

- 5.2.1 There are different ways in which an employee may indicate that sexual conduct is unwanted, including non-verbal conduct such as walking away or not responding to the perpetrator.
- 5.2.2 Previous consensual participation in sexual conduct does not necessarily mean that the conduct continues to be acceptable to the employee.
- 5.2.3 Where a complainant has difficulty indicating to the perpetrator that the conduct is unwanted, such complainant may seek the assistance and intervention of another person such as a co-worker, superior, counsellor, human resource official, family member or friend.
- 5.2.4 The fact that the complainant does not indicate that the conduct is unwanted does not entail that there has not been sexual harassment, if the conduct is such that the harasser/perpetrator ought to have known it could be regarded as unwanted.

Nature and extent of the conduct

- 5.2.5 The unwanted conduct must be of a sexual nature and includes physical, verbal, or non-verbal conduct, whether expressed directly or indirectly. Conduct amounting to sexual harassment may include -
 - 5.2.5.1 physical conduct of a sexual nature, ranging from touching, kissing, to sexual assault and rape;
 - 5.2.5.2 strip searching, including by a person of the same sex in the presence of the opposite sex, or with appropriate privacy;
 - 5.2.5.3 following, watching, pursuing or accosting of an employee;
 - 5.2.5.4 sexual attention, advances or proposals; or other behaviour, whether explicit or implicit, including suggestions, messages, advances, attention or proposals of a sexual nature;
 - 5.2.5.5 implied or express threats of reprisal or actual reprisal to comply with sexually oriented requests, advances, attention or proposals;

- 5.2.5.6 verbal conduct such as innuendos, suggestions, hints, sexual advances, comments with sexual overtones, sex-related jokes or insults, graphic comments about a person's body, inappropriate enquiries about a person's sex life, whistling of a sexual nature and the sending by electronic means or otherwise of sexually explicit text; or
 - 5.2.5.7 non-verbal conduct such as unwelcome gestures, indecent exposure and the display or sending by electronic means or otherwise of sexually explicit pictures or objects.
- 5.2.6 Sexual harassment may include, but is not limited to, victimization, *quid pro quo* harassment, sexual favouritism and creating or permitting a hostile working environment (i.e. conduct that creates an intimidating, hostile or humiliating working environment for the recipient).
- 5.2.6.1 Victimization occurs where an employee is victimized or intimidated for failing to submit to sexual advances, attention, or proposals or for complaining about gender-insensitive conduct.
 - 5.2.6.2 *Quid pro quo* harassment occurs where a person such as an owner, employer, supervisor, member of management or co-employee, influences or attempts to influence an employee's employment circumstances (for example engagement, promotion, training, discipline, dismissal, salary increments or other benefits) by coercing or attempting to coerce an employee to surrender to sexual advances.
 - 5.2.6.3 Sexual favouritism is a form of *quid pro quo* harassment, which occurs where a person in authority in the workplace seeks to utilise this power to reward those who respond to his or her sexual advances.
- 5.2.7 A single incident of unwelcome sexual conduct may constitute sexual harassment.

Impact of the conduct

- 5.2.8 The conduct should constitute an impairment of the employee's dignity, taking into account:

- 5.2.8.1 the circumstances of the employee; and
- 5.2.8.2 the respective positions of the employee and the perpetrator in the workplace.

5.3 Test for Sexual Harassment

- 5.3.1 Sexual harassment is unwelcome conduct of a sexual nature, whether direct or indirect, that the perpetrator knows or ought to know is not welcome. Sexual harassment may be offensive to the complainant, make the complainant feel uncomfortable or cause harm or inspire the reasonable belief that the complainant may be harmed. Sexual harassment may interfere with the work of the complainant although it need not necessarily do so. Sexual harassment violates the rights of an employee and constitutes a barrier to equality in the workplace.
- 5.3.2 The test for establishing whether there has been sexual harassment takes into account the following factors:
 - 5.3.2.1 whether the harassment is on the prohibited grounds of sex and/or gender and/or sexual orientation;
 - 5.3.2.2 whether the sexual conduct was unwanted or unacceptable;
 - 5.3.2.3 the nature and extent of the sexual conduct; and
 - 5.3.2.4 the impact of the sexual conduct on the employee.

6. RACIAL, ETHNIC OR SOCIAL ORIGIN HARASSMENT

- 6.1 Racial harassment is a form of unfair discrimination prohibited by section 6(1) of the EEA which is related to a person's membership or presumed membership of a group identified by one or more of the listed prohibited grounds or a characteristic associated with such group. Racist conduct, including derogatory language, is contrary to the founding principles of the Constitution, in particular the values of non-racialism, dignity, and equality.
- 6.2 Racial harassment is unwanted conduct which can be persistent or a single incident that is harmful, demeaning, humiliating or creates a hostile or intimidating environment. Conduct that is calculated to induce submission by actual or threatened adverse consequences constitutes harassment although this is not an essential element of its definition.

- 6.3 Racial harassment includes direct or indirect behaviour which involve issues such as racist verbal and non-verbal conduct, remarks, abusive language, racist name calling, offensive behaviour gestures and racist cartoons, memes, or innuendos.
- 6.4 Racial harassment occurs where a person is subject to physical, verbal, or non-verbal conduct or other conduct based on race which undermines their dignity or which creates an intimidating, hostile or humiliating working environment for the recipient.
- 6.5 Conduct, whether verbal or non-verbal, involving racial innuendo stereotyping or other types of racial conduct, is assumed to be offensive and unwanted to any individual who may be exposed to the language or conduct. It should be assumed, consistent with the values of the Constitution that conduct of this type is unwanted and unacceptable and impacts negatively on the dignity of employees. The Constitutional Court has emphasised that when determining whether language or conduct is racial and derogatory, account must be taken of South Africa's history of institutionalised racial discrimination which legitimised racial prejudice and the impact of the legacy of racial discrimination on the present. The test to be applied in identifying whether language is racist is whether it is reasonably capable of conveying a racist meaning to the reasonable hearer.⁸
- 6.6 The forms of racial harassment may include:
- 6.6.1 Abusive language and racist jokes, cartoons, or memes, including communications that amount to hate speech;
 - 6.6.2 Racially offensive written or visual material, including on-line harassment;
 - 6.6.3 Racist name calling or negative stereotyping impacting on a person's dignity;
 - 6.6.4 Offensive behaviour in the form of open hostility to persons of a specific racial or ethnic group;
 - 6.6.5 Subtle or blatant exclusion from workplace interaction and activities and other forms of marginalisation; and

⁸ *Rustenburg Platinum Mine v SAEWA obo Bester and Others* [2018] ZACC 13; (2018) 39 ILJ 1503 (CC); 2018 (8) BCLR 951 (CC); [2018] 8 BLLR 735 (CC); 2018 (5) SA 78 (CC) at paras 48 – 53. Other judgments which address the nature of racial discrimination in South Africa are *Crown Chickens (Pty) Ltd t/a Rocklands Poultry v Kapp & Others* (2002) 23 ILJ 863 (LAC); *Duncanmec (Pty) Ltd v Gaylard NO and Others* 2018 (6) SA 335 (CC) and *South African Revenue Service v Commission for Conciliation, Mediation and Arbitration and Others* 2017 (1) SA 549 (CC).

6.6.6 Threatening behaviour, which intimidates a person or creates a hostile work environment.

6.7 Factors to be considered in Racial Harassment:

6.7.1 Whether the language or conduct complained of is abusive;

6.7.2 Whether the language or conduct complained of impairs the dignity of the complainant(s);

6.7.3 Whether the language or conduct is directed at a particular employee or employees;

6.7.4 The extent and degree of abuse or impairment to a person's dignity; and

6.7.5 The impact of the conduct.

6.8 The test to be applied for Racial Harassment includes:

6.8.1 Racial Harassment must be assessed objectively with reference to the reaction of a normal or reasonable person in keeping with the values underlying the constitutional order.

6.8.2 To establish harassment based on race or ethnic or social origin, it has to be established on a balance of probabilities that the conduct complained of was related to race, ethnic or social origin, or a characteristic associated, or assumed to be associated with such group. An important factor for establishing racial harassment is whether a perpetrator would have spoken the words or behaved in the manner complained of towards the complainant.

6.8.3 Explicit racial conduct is assumed to be unwanted conduct. A relevant factor would be how the alleged perpetrator treats other persons not of the complainant's racial group or ethnic or social origin.

6.8.4 Whether language or conduct amounts to harassment depends on the circumstances of the particular incidence, including –

6.8.4.1 whether the conduct was persistent or harmful,

6.8.4.2 demeaning, impairing dignity, humiliating, or creating a hostile or intimidating environment; or

6.8.4.3 was calculated to induce submission by actual or threatened adverse consequences; and

- 6.8.4.4 whether the language and conduct is insulting, abusive and/or derogatory.

7. OTHER STATUTES IMPACTING ON HARASSMENT

- 7.1 The EEA is one of several Acts that are relevant to the implementation of South Africa's obligations in terms of Convention No.190 to prevent violence and harassment in the world of work. This section of the Code identifies other laws which place obligations on employers to prevent violence and harassment in the workplace.

7.2 Constitutional right to fair labour practices

- 7.2.1 Section 23(1) of the Constitution provides that everyone has the right to fair labour practices. This has been interpreted as including the right of employees to be protected from harassment at work by persons who are not co-employees such as independent contractors, customers, or visitors to their employers' premises.⁹

7.3 Promotion of Equality and Prevention of Unfair Discrimination Act, 4 of 2000 (PEPUDA)

- 7.3.1 Harassment on prohibited grounds, which does not arise out of an employment policy or practice, is prohibited by the PEPUDA. While the Act regulates harassment and discrimination generally in society, there are circumstances where harassment and discrimination occurring in the workplace, or the world of work will be covered by PEPUDA.¹⁰ This will be the case if –

- 7.3.1.1 the harassment occurs as a result of the conduct of somebody who is not an employer or employee, for example, the harassment of an employee by a client, customer, independent contractor, an employee of a different business or any other member of the public;
- 7.3.1.2 the harassment occurs within the world of work but outside of the control of employer, for an example while an employee is commuting on public transport;

⁹ *Piliso v Old Mutual Life Assurance Co. (SA) Ltd & Others* (2007) 28 ILJ 897 (LC) at para 89.

¹⁰ *Samka v Shoprite Checkers (Pty) Ltd & others* (2020) 41 ILJ 1945 (LAC).

- 7.3.1.3 a complaint of harassment is received from a client, customer, or other member of the public that an employee has harassed them; and
- 7.3.1.4 the victim of the harassment is a worker who falls outside of the definition of an “employee” in the LRA.

7.4 Labour Relations Act, 66 of 1995

- 7.4.1 Harassment of employees may also give rise to issues regulated by the Labour Relations Act (“LRA”). In particular, employers are required to ensure that persons who engage in harassment, including violence, are subject to discipline in accordance with the Code of Good Practice: Unfair Dismissal. Where an employee resigns on account of being harassed at work, the nature of the harassment would be relevant if the employee alleges constructive dismissal on the basis that the employer had made continued employment intolerable for the employee.
- 7.4.2 Harassment may also constitute an unfair labour practice in terms of section 186(2) of the LRA, if the unfair conduct relates to promotion, demotion, probation, training or to the provision of benefits. To establish an unfair labour practice, it is not necessary to demonstrate the link to a prohibited ground.
- 7.4.3 Harassment may also constitute an automatically unfair dismissal in terms of section 187 (1) (f) of the LRA.

7.5 Occupational Health and Safety Act, 85 of 1993

- 7.5.1 Employers have an obligation under the Occupational Health and Safety Act, 1993 (“OHSA”) to protect employees against any harassment which would endanger the health or safety of an employee. The OHSA, read with its regulations and incorporated standards, requires the employer to provide and maintain as far as is reasonably practicable, a working environment that is safe and without risks to the health and safety of employees and to take such steps as may be reasonably practicable to eliminate or mitigate the hazard or potential hazard. Where the nature of an employee’s duties are of such a nature that they are exposed to a significant risk of violence while at work, the employer must take such steps as may be reasonably practicable to eliminate or mitigate this hazard.
- 7.5.2 A wide range of employees work in situations which bring them into contact with clients or the public where there is significant risk of harassment, including violence. In these circumstances, the employer must institute measures consistent with the OHSA

to ensure protection for employees against harassment and violence. This would be particularly significant in sectors such as hospitality, security, policing or criminal justice operations, frontline and first responder emergency services, or in situations where money or prescription drugs are handled.

7.6 Protected Disclosures Act, 26 of 2000

- 7.6.1 Acts of harassment against an employee for having made a protected disclosure (whistleblowing) are prohibited. This will occur when an employee is subjected to an occupational detriment in terms of the Protected Disclosures Act, 2000.

7.7 Protection from Harassment Act, 17 of 2011

- 7.7.1 The Protection from Harassment Act, 2011 enables individuals who are subjected to harassment, as defined in that Act, to obtain a protection order, including an interim protection order against the harasser. The Act covers harassment in all spheres of life including the workplace. The definition of harassment is wide and includes physical conduct as well as electronic and other communications which may cause mental, psychological, physical, or economic harm.

II. PROCEDURAL ISSUES

8. GUIDING PRINCIPLES ON THE PREVENTION, ELIMINATION AND MANAGEMENT OF HARASSMENT

- 8.1 Employers are under obligation in terms of Section 60 of the EEA to take proactive and remedial steps to prevent all forms of harassment in the workplace. This includes an assessment of the risk of harassment that employees are exposed to while performing their duties as far as is reasonably practicable.
- 8.2 Employers should have an attitude of zero-tolerance towards harassment. They should create and maintain a working environment in which the dignity of employees are respected. A climate in the workplace should also be created and maintained in which employees who raise complaints about harassment will not feel that their grievances are ignored or trivialized, or fear reprisals. Implementing the following guidelines can assist in achieving these ends:
- 8.2.1 Employers and trade unions/ employees are obligated to refrain from committing harassment.
- 8.2.2 All employers and trade unions/ employees have a role to play in contributing towards creating and maintaining a working

environment in which harassment is unacceptable. They should ensure that their standards of conduct do not cause offence and they should discourage unacceptable behaviour on the part of others.

- 8.2.3 Employers should attempt to ensure that persons such as customers, suppliers, job applicants and others who have dealings with the business are not subjected to harassment by its employees or any person representing the employer.
- 8.2.4 Employers should attempt to ensure that employees in their employ are not subjected to harassment by third parties such as clients, customers, suppliers or others who have dealings with the employer.
- 8.2.5 Policies and procedures adopted by an employer should provide a clear statement of the employer's position regarding the prevention, elimination, and management of the various forms of harassment in the workplace.
- 8.2.6 Employers, where applicable, jointly with trade unions, must implement awareness training initiatives to educate employees at all levels about harassment to reinforce and maintain compliance through ongoing awareness programmes.
- 8.2.7 Employers should take appropriate action in accordance with this Code where instances of harassment occur in the working environment.

9. HARASSMENT POLICIES

- 9.1 Employers should, subject to any existing collective agreements and applicable statutory provisions in respect of harassment, adopt a harassment policy, which should take cognisance of and be guided by the provisions of this Code.
- 9.2 The contents of harassment policies should be communicated effectively to all employees.
- 9.3 The adoption of a harassment policy and the communication of the contents of the policy to employees, should, amongst other factors, be taken into consideration in determining whether the employer has discharged its obligations in accordance with the provisions of section 60(2) of the EEA.
- 9.4 Harassment policies should substantially comply with the provisions of this Code and include at least the following statements:

- 9.4.1 Harassment, including acts of violence, will not be tolerated in the workplace;
- 9.4.2 Harassment on a prohibited ground is a form of unfair discrimination which infringes the rights of the complainant and constitutes a barrier to equality in the workplace.
- 9.4.3 Harassment related to any prohibited ground in the workplace will not be permitted, tolerated, or condoned.
- 9.4.4 Grievances about harassment will be investigated and handled in a confidential manner.
- 9.4.5 Complainants in harassment matters have the right to follow the procedures in the policy and appropriate action must be taken by the employer.
- 9.4.6 It will be a disciplinary offence to victimize or retaliate against an employee who, in good faith, lodges a grievance about harassment, whether in respect of themselves or another employee.
- 9.5 The procedures to be followed by a complainant about harassment and by an employer when harassment is alleged, should be outlined in the policy.
- 9.6 The availability of counselling, treatment, care and support programs for employees should be outlined in the policy.

10. PROCEDURES

Employers should develop clear procedures to deal with harassment in terms of the EEA. These procedures should enable the resolution of problems in a gender-sensitive, confidential, efficient, and effective manner. When an employee has reported an alleged incident of harassment or laid a complaint, the employer is obliged to investigate the allegation of harassment which has been brought to its attention and advise the complainant of the informal or formal procedures available to deal with the harassment.

10.1 Reporting harassment

- 10.1.1 Section 60(1) of the EEA provides that any allegation of conduct by an employee in contravention of the EEA must *immediately* be brought to the attention of the employer.
- 10.1.2 The Labour Appeal Court has held that the word “*immediately*” must be interpreted in light of the purpose of the provision, which is to ensure that instances of harassment are investigated

in terms of the EEA, and not technically.¹¹ Allegations of harassment which are made within an appropriate time, in the circumstances, must be investigated and appropriate steps must be taken to prevent a re-occurrence. This may include the institution of disciplinary action against alleged perpetrators.

10.1.3 Employers must take into account that in many cases, particularly with regard to sexual harassment, an employee may not raise a harassment-related grievance immediately because of factors such as a fear of reprisals and the relative positions of the complainant and the alleged perpetrator in the workplace.

10.1.4 Sexual, or other, harassment may be brought to the attention of the employer by the complainant or any other person aware of the harassment, for example a trade union/ employee representative, friend, colleague, or human resources official acting on the request of the complainant. An employee may only confide in someone else about a sensitive issue of harassment sometime after the event has occurred. However, where the harassment is of a particularly serious nature, the complainant should be encouraged to inform the employer.

10.2 Obligations of the employer

When an allegation of harassment of an employee has been brought to the attention of the employer, the employer must:

10.2.1 consult all relevant parties;

10.2.2 take the necessary steps to address the complaint in accordance with this Code and the employer's policy, where applicable, the collective bargaining agreement; and

10.2.3 take the necessary steps to eliminate the harassment.

10.3 Failure to take adequate steps to eliminate harassment once an allegation of harassment by an employee has been submitted within a reasonable time, will render the employer vicariously liable for the conduct of the employee in terms of section 60 of the EEA.¹² This is the case even if the harassment consists of a single incident.¹³

¹¹ *Liberty Group Ltd v M* (2017) 38 ILJ 1318 (LAC) at paras 48-54.

¹² *Future of SA Workers Union on behalf of AB & others v Fedics (Pty) Ltd & another* (2015) 36 ILJ 1078 (LC).

¹³ *Moatshe v Legend Golf & Safari Resort Operations (Pty) Ltd* (2015) 36 ILJ 1111 (LC) at para 44.

- 10.4 The steps to be taken by the employer on receipt of a complaint, should include, but are not limited to, the following:
- 10.4.1 advising the complainant of the informal and formal procedures available to deal with harassment, as set out in this Code;
 - 10.4.2 where reasonably practicable, offering the complainant advice, assistance and counselling as set out in this Code; including during any disciplinary enquiry that may be instituted; and
 - 10.4.3 following the procedures, as set out in this Code, in a manner that is procedurally and substantively fair.
- 10.5 **Advice and assistance**
- 10.5.1 A complainant, in particular in sexual harassment cases, may require advice and assistance, including counselling.
 - 10.5.2 As far as is practicable, employers should designate a person outside of line management who complainants may approach for confidential advice and/or counselling. Such person:
 - 10.5.2.1 could be a person employed by the employer to perform such a function, a trade union representative, a co-employee or a professional engaged to perform such activity;
 - 10.5.2.2 should have the appropriate skills and experience, including counselling and labour relations skills; and
 - 10.5.2.3 should be properly trained and given adequate resources.
- 10.6 **Advising the complainant of workplace procedures to deal with harassment**
- 10.6.1 When an incident of harassment is brought to the attention of an employer, the employer should:
 - 10.6.1.1 advise the complainant that there are formal and informal procedures which could be followed to deal with the problem;
 - 10.6.1.2 explain the formal and informal procedures to the complainant;

- 10.6.1.3 advise the complainant that they may choose which procedure should be followed by the employer, except that in certain limited circumstances, as set out in this Code, the employer may choose to follow a formal procedure even if the complainant does not wish to do so;
- 10.6.1.4 re-assure the complainant that an employee will not face job loss or any adverse consequences if an employee chooses to follow either the formal or informal procedure;
- 10.6.1.5 advise the complainant that the matter will be dealt with confidentially; and
- 10.6.1.6 advise the complainant whether it may be appropriate to lay a criminal charge or to obtain a protection order.

10.7 **Informal procedures**

- 10.7.1 A complainant in a harassment matter may choose to follow either of the following informal procedures:
 - 10.7.1.1 the complainant or another appropriate person explains to the perpetrator that the conduct in question is not welcome, that it is related to a prohibited ground and its impact on the complainant, for example, that it makes the person feel uncomfortable and that it interferes with their work; or
 - 10.7.1.2 an appropriate person approaches the perpetrator, without revealing the identity of the complainant, and explains to the perpetrator that certain forms of conduct constitute harassment on a prohibited ground, are offensive and unwelcome, make employees feel uncomfortable, and interferes with their work.
- 10.7.2 An employer should consider any further steps, which can be taken to assist in dealing with the complaint.

10.8 **Formal procedure**

- 10.8.1 A complainant may choose to follow a formal procedure, either with or without first following an informal procedure.

- 10.8.2 In the event that a complainant chooses not to follow a formal procedure, the employer should still assess the risk to other persons in the workplace where formal steps have not been taken against the perpetrator. In assessing such risk, the employer must take into account all relevant factors, including the severity of the harassment and whether the perpetrator has a history of harassment. If it appears to the employer after a proper investigation that there is a significant risk of harm to other persons in the workplace, the employer must follow a formal procedure, irrespective of the wishes of the complainant, and advise the complainant and/ or their representative accordingly.
- 10.8.3 The employer's harassment policy and/or collective agreement should outline the following in respect of a formal procedure:
- 10.8.3.1 with whom a grievance should be lodged;
 - 10.8.3.2 the internal grievance and disciplinary procedures to be followed, including provision for the complainant's desired outcome of the procedures;
 - 10.8.3.3 time frames which will allow the grievance to be dealt with expeditiously;
 - 10.8.3.4 that should the matter not be satisfactorily resolved by the internal procedures outlined above, a complainant of harassment may refer the dispute to the Commission for Conciliation Mediation and Arbitration ("CCMA") or Bargaining Council¹⁴ with jurisdiction for conciliation, and if not resolved, to the CCMA, Bargaining Council with jurisdiction, or Labour Court for adjudication, as provided for in section 10 of the EEA. Claims of harassment under PEPUDA may be referred to the Equality Court. Similarly, an alleged perpetrator of harassment may refer a dispute arising from disciplinary action taken by the employer to the CCMA or, where appropriate, the Labour Court; and
 - 10.8.3.5 that it will be a disciplinary offence to victimize or retaliate against a complainant who in good faith lodges a grievance of harassment.

¹⁴ Certain bargaining councils have concluded collective agreements in terms of which disputes between parties under the EEA may be conciliated and arbitrated under the auspices of the bargaining council.

10.9 Disciplinary sanctions

The employer's harassment policy should specify the range of disciplinary sanctions that may be imposed on a perpetrator. The sanctions must be proportionate to the seriousness of the harassment in question, and should provide that:

- 10.9.1 warnings may be issued for minor instances of harassment. A warning issued to a perpetrator must describe the essence of the discriminatory misconduct;¹⁵
- 10.9.2 dismissal may ensue for continued minor instances of harassment after warnings, as well as for serious instances of harassment;
- 10.9.3 in appropriate circumstances upon being found guilty of harassment, a perpetrator may be transferred within the workplace or to another workplace within the company; and
- 10.9.4 a complainant about harassment has the right to lay a criminal charge or institute civil proceedings against the alleged perpetrator.

11. CONFIDENTIALITY

- 11.1 Employers and employees must ensure that grievances about harassment are investigated and handled in a manner that ensures that the identities of the persons involved are kept confidential for the purpose of protecting the confidentiality of all parties involved.
- 11.2 All internal and external communications related to an incident of harassment should be treated as confidential.
- 11.3 Considerations of confidentiality do not preclude an employer from taking appropriate steps to protect the safety or dignity of employees, either during the conduct of the investigation or subsequently.
- 11.4 In cases of sexual harassment, management, employees, and the parties concerned must endeavour to ensure confidentiality in the disciplinary inquiry. Only management designated to handling disciplinary cases as well as the aggrieved person, representatives, the alleged perpetrator, witnesses when giving evidence and an interpreter, if required, should be present in the disciplinary inquiry.

¹⁵ *Future of SA Workers Union on behalf of AB & others v Fedics (Pty) Ltd & another* (2015) 36 ILJ 1078 (LC) at para 166.

- 11.5 Employers are required to disclose to the complainant, the perpetrator and/or their representatives, all relevant information as may be reasonably necessary to enable the parties to prepare for any proceedings in terms of this Code.

12. ADDITIONAL SICK LEAVE

- 12.1 Where an employee's existing sick leave entitlement has been exhausted, the employer should give due consideration to the granting of additional paid sick leave in cases of serious harassment, where the employee, on medical advice, requires trauma counselling.
- 12.2 If harassment results in an employee being ill for longer than two weeks, the employee may be entitled to claim illness benefits in terms of section 20 of the Unemployment Insurance Act, 2001.
- 12.3 In appropriate circumstances, employers may give consideration to assisting with the cost of the medical advice and trauma counselling and care, where such amounts are not covered by any applicable medical aid scheme.

13. INFORMATION AND EDUCATION

- 13.1 Employers, and where applicable employer organisations, should include the issue of sexual harassment and other types of harassment in their orientation, education, and training programs in an accessible format.
- 13.2 Trade unions should include the issue of sexual harassment and other types of harassment in their education and training programs for shop stewards and employees in an accessible format.
- 13.3 CCMA, Bargaining Council Commissioners and Labour Court judges should receive specialized training to deal with harassment cases.

DEPARTMENT OF EMPLOYMENT AND LABOUR

NO. R. 1891

18 March 2022

CHANGE OF NAME OF AN EMPLOYER ORGANISATION

I, **Mongwadi Mary Ngwetjana**, Deputy Registrar of Labour Relations, hereby notify, in terms of section 109(2) of the Labour Relations Act, 1995 that **Master Builders And Allied Trades' Association, Cape Peninsula (LR2/6/3/6)** resolved to change its name.

With effect from 7 December 2021 the employers' organisation is registered as **Master Builders and Allied Trades' Association, Western Cape**.



DEPUTY REGISTRAR OF LABOUR RELATIONS

DATE: 7 December 2021

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1892

18 March 2022

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface indicate deletions from the existing rules.

_____ Words that are underlined with a solid line indicate insertions in the existing rules.

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES (DAR230)

Under sections 7, 59A, 75 and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995 are hereby amended to the extent set out in the Schedule hereto with effect from a date to be determined by notice in the *Gazette*.


EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

1. Amendment of rule 7.09

The following rule is hereby substituted for rule 7.09:

"7.09 No ship having South African nationality in terms of the Merchant Shipping Act, 1951, or the Ship Registration Act, 1998, [in respect of which a certificate of registry has been issued in terms of section 23 of the Merchant Shipping Act, 1951] and exclusively engaged in fishing, sealing or collecting and transporting guano or the recovery of rough diamonds on or off the coast of the Republic, the home port of which is either permanently or temporarily a place in the Republic, shall leave such place without a transire in terms of section 7(10).".

2. Amendment of rule 59A.01A

Rule 59A.01A is hereby amended by the insertion in paragraph (a) of the following subparagraphs after subparagraph (vi):

- “(viA) selling eligible purchases of distillate fuel to diesel refund users, as prescribed in rule 75.25.02;
(viB) applying for diesel refunds under the diesel refund scheme, as prescribed in rule 75.25.03.”

3. Amendment of rules 75

The following headings and rules are hereby inserted after rule 75.24:

“75.25 The rules numbered 75.25 followed by further digits relate to the refunds as contemplated in section 75(1A)(a).

RULES IN RESPECT OF THE DIESEL REFUND SCHEME

Refunds granted in respect of distillate fuel in accordance with the provisions of section 75 and in terms of item 670.04 of Schedule No. 6 when such distillate fuel is purchased and used by the diesel refund user as prescribed in Note 6 in Part 3 of Schedule No. 6.

Application of provisions and definitions

- 75.25.01 (a) Rules 75.25 apply to refunds granted in respect of distillate fuel in accordance with the provisions of section 75 and item 670.04 of Schedule No. 6.**
- (b) Section 59A and the rules thereto, including the definitions in such rules, apply with any necessary changes as the context may require for the purposes of the registration of sellers of eligible purchases of distillate fuel to diesel refund users and registration of diesel refund users under the diesel refund scheme.**
- (c) Section 119A and the rules thereto, including the definitions in such rules, apply with any necessary changes as the context may require for the purposes of the electronic processing of diesel refund applications and electronic payments under the diesel refund scheme through relevant e-filing procedures.**
- (d) For the purposes of rules 75.25 and any form to which these rules relate –**
- (i) any word or expression to which a meaning has been assigned in Note 6 in Part 3 of Schedule No. 6 has the meaning so assigned, unless the context otherwise indicates; and**

- (ii) “diesel refund” means the refunds as contemplated in section 75(1A)(a) and includes any such refunds that are debt equalised against outstanding tax liabilities of the diesel refund user in terms of section 76C;
“diesel refund scheme” means the mechanism whereby diesel refunds are granted in respect of distillate fuel that is purchased and used by the diesel refund user as prescribed in Note 6 in Part 3 of Schedule No. 6; and
“diesel refund user” means the user as defined in section 75(1C)(b)(i) and as defined in Note 6 in Part 3 of Schedule No. 6 and who is registered as contemplated in section 75(1A)(b)(ii).

Registration and recordkeeping of a seller

- 75.25.02 (a) Every person who intends to sell eligible purchases of distillate fuel to diesel refund users on or after the date on which rules 75.25 come into operation must apply for registration in accordance with rule 59A.01A(b)(i)(aa).
- (b) Every registered seller of eligible purchases must –
- (i) whenever any of the particulars furnished in its application for registration changes in any material way, advise the Commissioner within seven days from the occurrence of such event by submitting a renewed application for registration reflecting the changed particulars; and
 - (ii) keep detailed records reflecting the particulars for each sale of eligible purchases to any diesel refund user, including the duties paid thereon and transport and delivery thereof, available for inspection on request by the Commissioner for a period of five years calculated from the end of the calendar year in which such records were created.

Registration of the diesel refund user

- 75.25.03 (a) Only a person who is registered as a diesel refund user under the diesel refund scheme as contemplated in section 75(1A)(b)(ii) may apply for diesel refunds in terms of item 670.04 of Schedule No. 6.
- (b) Every person who intends to apply for diesel refunds under the diesel refund scheme on or after the date on which rules 75.25 come into operation must apply for registration in accordance with rule 59A.01A(b)(i)(aa).
- (c) Every registered diesel refund user must, whenever any of the particulars furnished in its application for registration changes in any material way, advise the Commissioner within seven days from the occurrence of such event by submitting a renewed application for registration reflecting the changed particulars.

Registration profile of the diesel refund user

- 75.25.04 (a) Every person who applies for registration in accordance with rule 75.25.03 must create a single diesel refund user registration profile electronically through the communicative system indicated on the SARS website for that purpose.
- (b) The registration profile of the diesel refund user must list the information prescribed in Note 6 in Part 3 of Schedule No. 6 in respect of all eligible purchases and qualifying activities of that diesel refund user, including the –
- (i) category of qualifying activities performed;
 - (ii) commercial fishing permit and the holder or cessionary thereof, if applicable;
 - (iii) mining authorisation and the holder or cessionary thereof, if applicable;
 - (iv) location where the qualifying activities are performed, which is the –
 - (aa) physical address or geographical location as applicable in agriculture, mining on land and electricity generation; or
 - (bb) vessel, installation or locomotive as applicable in fishing, offshore mining, offshore shipping, harbour shipping and rail freight transport;
 - (v) storage facilities for eligible purchases of the diesel refund user, together with the identifying features and fuel storage capacity thereof, as well as the physical address of any such storage facility which is situated at a fixed geographical location;
 - (vi) assets that are powered by eligible purchases of the diesel refund user, together with the identifying features, make, model and fuel tank capacity thereof, as well as the physical address of any such asset which is situated at a fixed geographical location; and
 - (vii) diesel refund relationships of the diesel refund user as disclosed or re-disclosed and confirmed in accordance with rule 75.25.05.
- (c) Every diesel refund user must update its registration profile by the means indicated in paragraph (a) within 30 days of any change in particulars provided therein.

Diesel refund relationships of the diesel refund user

- 75.25.05 (a) In accordance with rule 59A.06A, rule 59A.06B and rule 59A.06C, every diesel refund user must disclose, confirm or reject, and re-disclose as applicable its customs and excise relationships to the Commissioner.

- (b) For the purposes of paragraph (a), “customs and excise relationships” includes any diesel refund relationships which the diesel refund user entered into for the purposes of any qualifying activity, such as any –
- (i) agreement of the diesel refund user as a member of a partnership, joint venture or an unincorporated body of persons;
 - (ii) seller of eligible purchases to the diesel refund user;
 - (iii) transporter of eligible purchases for the diesel refund user;
 - (iv) agreement of the diesel refund user for the purposes of hiring, leasing or chartering any asset to perform any qualifying activity; and
 - (v) agreement of the diesel refund user for the purposes of contracting or sub-contracting any person to perform any qualifying activity.
- (c) Every diesel refund user must –
- (i) include its disclosed or re-disclosed and confirmed diesel refund relationships in its registration profile in terms of rule 75.25.04(b)(vii); and
 - (ii) update the disclosure of its diesel refund relationships in terms of paragraph (a) within 30 days of any change in particulars provided therein.

Submission of diesel refund applications

- 75.25.06 (a) For the purposes of applying for a diesel refund, every diesel refund user must submit electronically within the period prescribed in paragraph (b) –
- (i) a diesel refund return on form DSL 201; and
 - (ii) upon request from the Commissioner, any substantiating source documentation as contemplated in paragraphs (c) and (d) of section 75(4A) and prescribed in Note 6 in Part 3 of Schedule No. 6.
- (b) The return and documentation specified in paragraph (a) must be submitted within 30 days after the last day of the accounting period, but not later than the penultimate working day of the month following that accounting period.
- (c) For the purposes of paragraph (b), an accounting period shall be a period of one calendar month or any part thereof.
- (d) Should the diesel refund user not have a diesel refund application for any particular accounting period, that diesel refund user may choose to not submit a diesel refund return for such accounting period.

Determination of diesel refund applications

- 75.25.07 (a) Every diesel refund user must determine its monthly diesel refund application according to the prescriptions of Note 6 in Part 3 of Schedule No. 6 by –

- (i) limiting the diesel refund application to the eligible purchases of that diesel refund user which were purchased and used in qualifying activities in the Republic by such diesel refund user;
 - (ii) excluding any non-eligible purchases of that diesel refund user from the diesel refund application; and
 - (iii) verifying the diesel refund application through the required substantiating source documentation of that diesel refund user.
- (b) Every diesel refund application is –
 - (i) restricted to the eligible purchases and qualifying activities of the diesel refund user which are supported by the information current on the registration profile of that diesel refund user within 30 days of any change in particulars provided therein; and
 - (ii) subject to presentation by the diesel refund user of the required substantiating source documentation and any other proof prescribed in Note 6 in Part 3 of Schedule No. 6 at such time and in such form as the Commissioner may request.
- (c) Any diesel refund application must be submitted within two years from the date of purchase of such distillate fuel, on the basis that –
 - (i) any distillate fuel purchases shall be deemed to have been used in the order of the dates of such purchases;
 - (ii) the amount of the diesel refund application shall be calculated at the refund rate applicable on the date of such purchase; and
 - (iii) the date of such purchase shall be the date of issue of the purchase invoice as contemplated in section 75(4A)(c) and prescribed in Note 6 in Part 3 of Schedule No. 6.

Processing of diesel refund applications and payments

- 75.25.08 (a) Any diesel refund application and payment must be processed electronically through relevant e-filing procedures in terms of section 119A and the rules thereto with any necessary changes as the context may require.
- (b) Any diesel refund user that chooses to correct its historical diesel refund applications must do so electronically, on the basis that –
- (i) corrections that result in a decrease in a historical diesel refund application must be effected on the diesel refund e-filing account of such diesel refund user for the historical period concerned; and
 - (ii) corrections that result in an increase in a historical diesel refund application must be effected through the monthly diesel refund application process on

a future diesel refund return of such diesel refund user for the historical period concerned.

Implementation

- 75.25.09 (a) Every approved registration that is applied for before rules 75.25 come into operation will take effect on the date these rules come into operation.
- (b) Every diesel refund user must take stock of all distillate fuel in that diesel refund user's possession when operations cease on the day before rules 75.25 come into operation and retain such stock records for a period of five years.
- (c) Any diesel refund application in respect of distillate fuel purchased before rules 75.25 come into operation must be made by means of the system in use for the processing of diesel refunds before these rules come into operation and which will remain active for two years after these rules come into operation.
- (d) For purposes of rule 75.25.06(c), the accounting period will commence on the date rules 75.25 come into operation."

4. Substitution of form

Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following form:

"DA 185 Application form: Registration/Licensing of Customs and Excise Clients".

5. Insertion of forms

Item 202.00 of the Schedule to the rules is hereby amended by the insertion of the following forms:

- (a) "DA 185.4A21 Registration client type 4A21 – Seller of eligible purchases of distillate fuel to diesel refund users";
- (b) "DA 185.4A22 Registration client type 4A22 – Diesel refund user under the diesel refund scheme"; and
- (c) "DSL 201 Diesel refund return".



DA 185

APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

1. NOTES FOR COMPLETION OF THE DA 185 AND ITS ANNEXURES											
<p>1. Where the asterisk (*) appears, delete whichever is not applicable.</p> <p>2. Indicate with an "X" in the appropriate block(s) whichever is applicable.</p> <p>3. Complete the annexure listed in container 11 which is relevant to the registration or licensing type applied for.</p> <p>4. Reflect the relevant customs and excise client number when updating (by amending or confirming) existing registration or licensing information.</p> <p>5. Where security must be furnished, complete and submit annexure DA 185.C.</p> <p>6. An importer, exporter, remover in bond or searcher for wreck not located in the Republic, must also complete and submit annexure DA 185.D, to disclose a registered agent.</p> <p>7. Complete and submit any prescribed agreement, if applicable.</p> <p>8. If the space provided in a particular container on form DA185 or any annexure is insufficient, the information required must be furnished on an addendum referencing the relevant container number of the form or annexure, which must be attached to form DA185 or the relevant annexure.</p> <p>9. All references to sections and rules pertain to the Customs and Excise Act, 1964 ("the Act").</p> <p>10. All Customs and Excise forms are available on the SARS website (www.sars.gov.za) or at any SARS branch office.</p>											
2. EXISTING REGISTRANT/LICENSEE PARTICULARS											
If currently registered/licensed in terms of the Act, please state allocated customs and excise client number											
3. LOCATION OF APPLICANT											
Natural person, located in the Republic					Yes <input type="checkbox"/> No <input type="checkbox"/>						
Juristic person, located in the Republic					Yes <input type="checkbox"/> No <input type="checkbox"/>						
4. PURPOSE OF APPLICATION											
New registration/licence or renewal:				<input type="checkbox"/>	Update of existing information:				<input type="checkbox"/>	Notification of cancellation:	<input type="checkbox"/>
5. APPLICANT PARTICULARS											
Registered name of business (juristic person) or name of natural person:											
Business address: Complex											
Street name and number:											
Unit Number											
Building name and floor number:											
Suburb/District:											
City/Town:					Street code:						
Postal address:											
Suburb/District:											
City/Town:					Postal code						
Country											
Business telephone (Including code):		Code: (____)	Tel. (____)	Fax number (Including code):		Code: (____)	Fax. (____)				
Cellular phone number:					Business e-mail address:						
Home telephone number:											
6. SOUTH AFRICAN BANK ACCOUNT DETAILS											

Bank account number:																	
Mark if you do not have a South African bank account and are using a South African bank account of a third party		<input type="checkbox"/>															
Branch Name:											Branch No:						
Bank Name:											Cheque:	<input type="checkbox"/>	Savings:	<input type="checkbox"/>	Transmission:	<input type="checkbox"/>	
Account holder name:																	

7. SARS TAXPAYER REFERENCE NUMBERS (if applicable)																												
i. VAT Registration Number:	4															ii. Income Tax Reference Number:												
iii. PAYE Reference Number:	7															iv. SDL Reference Number:	L											
v. UIF Reference Number:	U																											

8. NATURE OF ENTITY															
Company		Close corporation		Trust		Sole proprietor / natural person		Partnership							
Co-operative		Organ of state						Any other juristic person							
Registration number of juristic person, where registration is a requirement for such entity															

9. SOLE PROPRIETOR / NATURAL PERSON OR DIRECTORS / PARTNERS / MEMBERS / TRUSTEES/ ADMINISTRATOR ETC PARTICULARS																			
i. Initials:					First name/s:														
Surname:																			
Designation or capacity:																			
Citizenship:																			
ID Type:																			
ID / Passport no:																Passport country (e.g. South Africa = ZAF)			
ii. Initials:					First name/s:														
Surname:																			
Designation or capacity:																			
Citizenship:																			
ID Type:																			
ID / Passport No:																Passport country (e.g. South Africa = ZAF)			
iii. Initials:					First name/s:														
Surname:																			
Designation or capacity:																			
Citizenship:																			
ID Type:																			
ID / Passport No:																Passport country (e.g. South Africa = ZAF)			

10. AUTHORISED OFFICER (as defined in the rules for sections 59A and 60)															
Initials:					First name/s:										
Surname:															
Telephone (including code):	Code: (____)	Tel. (_____)	Fax number (including code):	Code: (____)	Fax. (_____)										

E-mail address:					Cellular phone number:	()			
Public Officer:	<input type="checkbox"/>	Curator/Trustee:	<input type="checkbox"/>	Partner:	<input type="checkbox"/>	Accounting officer / Treasurer / Financial Officer:	<input type="checkbox"/>	Other, please specify:	

Duly authorised to act on behalf of juristic entity by –

*a resolution passed at a meeting of the Board of Directors, held at on the day of (CCYY); or

express consent in writing of all the members of the close corporation / partners of the partnership /* trustees of the trust; or

* being a person having the management of any other juristic person (please state name); or

* being a delegated officer of an organ of State,

hereby apply on behalf of the applicant for registration* / licensing*.

11. REGISTRATION OR LICENSE TYPES AND RELEVANT ANNEXURES

Annexure	Registration	Tick box	Annexure	Licensing	Tick box
DA 185 4A1	Importer (Located/ not located in the Republic)	<input type="checkbox"/>	DA 185 4B1	Special Manufacturing Warehouse – (Section 21 and the rules thereto)	<input type="checkbox"/>
DA 185 4A2	Exporter (Located/ not located in the Republic)	<input type="checkbox"/>	DA 185 4B2	Manufacturing Warehouse – (Sections 19A, 27, 54E, 54J, 54AA and the rules thereto)	<input type="checkbox"/>
DA 185 4A2	Exporter for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR, AfCFTA and SACUM-UK EPA (Located/ not located in the Republic) – (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F and 49G)	<input type="checkbox"/>	DA 185 4B3	Storage Warehouse (Section 19 and the rules thereto)	<input type="checkbox"/>
DA 185 4A2 (Section A) & Form DA 46A1.02	Exporter for GSP - AGOA (Located/ not located in the Republic) – (rules 46A1.02)	<input type="checkbox"/>	DA 185 4B4	Special Storage Warehouse (Sections 19A and 21 and the rules thereto)	<input type="checkbox"/>
DA 185 4A2 (Section B) & Form DA 49A.02	Approved Exporter – SADC-EPA, SACU/EFTA, AfCFTA or SACUM-UK EPA (Located/ not located in the Republic) – (rules 49A.20 (24), (25), 49D.18(19)(22), 49F.19(19),(20) and 49G.20(24),(25))	<input type="checkbox"/>	DA 185 4B5	Clearing Agent – (Section 64B and the rules thereto)	<input type="checkbox"/>
DA 185 4A2 (Section C) & Form DA 46A.01	Exporter for GSP (various countries) (Located/ not located in the Republic) – (relevant rules for section 46A)	<input type="checkbox"/>	DA 185 4B6	Remover of goods in Bond (Located/ not located in the Republic) – (Section 64D and the rules thereto)	<input type="checkbox"/>
DA 185 4A3	Rebate User (Schedule Nos. 3, 4 and 6) – (Section 75 and the rules thereto)	<input type="checkbox"/>	DA 185 4B7	Distributor of Fuel – (Section 64F and the rules thereto)	<input type="checkbox"/>
DA 185 4A4 & DA46A1.03	Manufacturer – (Section 46)	<input type="checkbox"/>	DA 185 4B8	Special Ad Valorem Manufacturing Warehouse – (Section 36A and the rules thereto)	<input type="checkbox"/>
DA 185 4A5	Special Manufacturing Warehouse: APDP (Item 317.03 of Part 1 of Schedule No.3)	<input type="checkbox"/>	DA 185 4B9	Storage Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21, 21A and Rule 21A.10)	<input type="checkbox"/>
DA 185 4A6	Electronic User – (Section 101A and the rules thereto)	<input type="checkbox"/>	DA 185 4B10	Manufacturing Warehouse (Customs Controlled Area Enterprise) – (Sections 19A, 21A, 27 and Rule 21A.10)	<input type="checkbox"/>
DA 185 4A7 & Form DA 46A.02	Producer for SADC, SADC-EPA, SACU/EFTA, SACU/MERCOSUR, AfCFTA, SACUM-UK EPA and GSP – (rule 59A.01, rules 49A, 49B, 49D, 49E, 49F, 49G and 46A2.18)	<input type="checkbox"/>	DA 185 4B11	Distillation of spirits by an agricultural distiller (Section 62 and rule 63.07)	<input type="checkbox"/>
DA 185 4A8	Commercial manufacturer of biofuel – (Section 37B and rule 37B.02(b))	<input type="checkbox"/>	DA 185 4B12	To own, possess or keep stills (Section 63 and rule 116.01)	<input type="checkbox"/>

DA 185 4A9	Non-commercial manufacturer of biofuel – (Section 37B and rule 37B.02(a))	<input type="checkbox"/>	DA 185 4B13	To manufacture or import stills for sale or to repair stills for reward (rule 63.01)	<input type="checkbox"/>
DA 185 4A10	Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5)	<input type="checkbox"/>	DA 185 4B14	Degrouping depot (Section 64G and rules thereto)	<input type="checkbox"/>
DA185 4A11	Special Economic Zone Operator and/or designation of a Customs Controlled Area (CCA) – (Sections 21A and rule 21A.04)	<input type="checkbox"/>	DA 185 4B15	Searching wreck or searching for wreck (Section 64C and rule 64C.01)	<input type="checkbox"/>
DA 185 4A12	Electricity Producer – (rule 54FA.04)	<input type="checkbox"/>	DA 185 4B16	Container depot (Section 64A and rule 64A.01)	<input type="checkbox"/>
DA 185 4A13	Registered Agent (rule 59A.01A)	<input type="checkbox"/>			
DA 185 4A14	Registered Still (rule 63.04)	<input type="checkbox"/>			
DA 185 4A15	Manufacture of excisable goods solely for own use by the manufacturer (Section 116 and rule 116.01)	<input type="checkbox"/>			
DA 185 4A16	Non-commercial manufacturer of sugary beverages (Section 59A and Rule 54I.03)	<input type="checkbox"/>			
DA 185.4A17	Tobacco leaf dealer (Section and rule 107A)	<input type="checkbox"/>			
DA 185 4A18	To be in possession or control of and to use goods consisting of a mixture which includes marked goods (Section 37A(9) and rule 37A.12)	<input type="checkbox"/>			
DA 185 4A19	Supply of aviation kerosene and / or aviation spirit (Items 460.05 / 496.00 or 623.11 / 671.01)	<input type="checkbox"/>			
DA 185 4A20	Producer of goods not capable of use in any engine (Section 37A(4) and rule 37A.11)	<input type="checkbox"/>			
DA 185.4A21	Seller of eligible purchases of distillate fuel to diesel refund users (Section 59A, rule 59A.01A and rule 75.25.02)	<input type="checkbox"/>			
DA 185.4A22	Diesel refund user under the diesel refund scheme (Section 75(1A) and rule 75.25.03)	<input type="checkbox"/>			
DA 185 C	Security Particulars	<input type="checkbox"/>			
DA 185 D	Disclosure of registered agent by importer, exporter, or remover of goods in bond or searcher for wreck not located in the Republic (rule 59A.01A(b)(iii) and Section 64D.01)	<input type="checkbox"/>			

12. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS

Please indicate whether during the preceding five years, the applicant or an employee of the applicant in a managerial position, or if the applicant is a juristic entity, a director, administrator or trustee or other person managing the entity-

(a) Has contravened or failed to comply with the provisions of the Act	Yes:		No:	
(b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner in respect of a registration or licence*	Yes:		No:	
(c) Has been convicted of any offence under the Act	Yes:		No:	
(d) Has been convicted of any offence involving fraud or dishonesty	Yes:		No:	
(e) Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or licensing or for any other purpose under the Act	Yes:		No:	
(f) Has been declared insolvent or in liquidation	Yes:		No:	

Note:

- If the answer is "yes" to any of the above questions, full details must be furnished on a separate page and attached to the application.
- Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent, without fraudulent intent or gross negligence, include a submission to this effect which should be furnished on a separate page and attached to the application.

13. INFORMATION REGARDING TAX COMPLIANCE

Indicate whether the applicant -

(a) owes SARS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding-				
(i) taxes	Yes:		No:	
(ii) interest	Yes:		No:	
(iii) penalties	Yes:		No:	
(iv) other amounts	Yes:		No:	
(b) has any outstanding tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act or any other tax law	Yes:		No:	

14. DOCUMENTS IN SUPPORT OF APPLICATION

An application must, unless otherwise stated in the specific Annexure, be supported by the following documents to be submitted to the customs authority on request:

- (a) A document confirming the banking details of the bank account referred to in box 6, which can be –
 - (i) A bank certified original bank statement or a legible bank certified copy of an original bank statement;
 - (ii) a bank certified auto bank statement; or
 - (iii) an original letter from the bank on an official bank letterhead;
- (b) the original or a certified copy of—
 - (i) a municipal account, fixed line telephone or cellular phone account or any other monthly account or statement (for example, if appropriate in the circumstances, a co-operative statement for farmers, medical aid statement, mortgage statement, SABC television licence documents, eToll account, major retail accounts) issued to the applicant that can confirm physical address of the applicant, if the applicant is located in the Republic; and
 - (ii) a telephone or cellular phone account issued to the applicant to confirm the applicant's telephone or cellular phone contact details;
- (c) if the applicant is a juristic entity, a certified copy of the founding document or any certificate issued in terms of the laws of the Republic or of another country certifying that the applicant is incorporated, registered or recognised in terms of the laws of the Republic or that other country;
- (d) a certified copy of the identification document or passport proving identity and citizenship—
 - (i) if the applicant is a natural person, of the applicant;
 - (ii) if the applicant is a juristic entity, of the directors, members, partners, trustees, administrator, chairperson, manager, as the case may be, of the applicant; and
 - (iii) the authorised officer of the applicant, if not already provided under (ii);
- (e) a certified copy of the court order in the case of the applicant being an emancipated minor;
- (f) if the applicant applies for registration as an agent for a non-local licensee or registered person, a certified copy of the agency contract between the applicant and the non-local licensee or registered person;
- (g) a certified copy of the document authorising a person to act as authorised officer on behalf of the applicant;
- (h) if applicable, documents evidencing that the applicant has in place—
 - (i) an information security policy and security procedures or mechanisms to protect the applicant's electronic systems from unauthorised access; and
 - (ii) procedures and back-up capabilities to protect it against the loss of information; and
- (i) any other document as the Commissioner may require for purposes of the application or for purposes of an update of information already submitted.

15. DECLARATION BY APPLICANT OR AUTHORISED OFFICER ON BEHALF OF APPLICANT THAT IS A JURISTIC PERSON

I hereby-

- (a) declare that the particulars in the application and all annexures are true and correct; and
- (b) undertake to-
 - (i) inform the SARS promptly in accordance with the rules of any changes in the particulars furnished in the application; and
 - (ii) comply with customs and excise laws and procedures.

(Initials and surname)

(Status / Capacity, e.g. Director)

16. FOR OFFICIAL USE ONLY

Team Leader: *SID* Team Leader: *Signature* Date



ANNEXURE DA 185.4A21

REGISTRATION CLIENT TYPE 4A21 - SELLER OF ELIGIBLE PURCHASES OF DISTILLATE FUEL TO DIESEL REFUND USERS (Part 3 of Schedule No. 6)
Note

It is the responsibility of the seller of eligible purchases of distillate fuel to diesel refund users to ensure compliance with the terms of refund item 670.04 as prescribed in section 75 and the rules thereto and Note 6 of Part 3 to Schedule No. 6.

Trading Particulars

Excise Client Number (if already registered):	
Provide all trade names and physical addresses if the business is conducted under a different name or from a different address as that stated in container 5 of the application form DA 185	
Trade name of business:	
Physical address: Complex	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	
Details of wholesaler or retailer licence in terms of the Petroleum Products Act, 1977:	

Particulars of distillate fuel trade by the seller

- Indicate with an "X" in the appropriate block(s) whichever is applicable.
- If the space provided is insufficient, furnish the information on a separate page that must be attached to the form.

Turnover from distillate fuel trade by the seller (Rand)

Estimate for current financial year:	Actual for previous financial year:	Actual for year before previous financial year:
--------------------------------------	-------------------------------------	---

Details of purchases of distillate fuel as contemplated in Note 6 of Part 3 to Schedule No. 6

Sources of distillate fuel purchases by the seller:	<input type="checkbox"/> Manufacturers	<input type="checkbox"/> Wholesalers	<input type="checkbox"/> Direct imports
---	--	--------------------------------------	---

Description of manufacturer and wholesaler suppliers of distillate fuel to the seller

Licensed manufacturer / wholesaler name:	Manufacturer / wholesaler license number:
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total volume of distillate fuel purchases by the seller per year (Litres)

Estimate for current financial year:	Actual for previous financial year:	Actual for year before previous financial year:
--------------------------------------	-------------------------------------	---

Details of sales of distillate fuel as contemplated in Note 6 of Part 3 to Schedule No. 6

Categories of diesel refund user customers of the seller:					
<input type="checkbox"/> Agriculture	<input type="checkbox"/> Fishing	<input type="checkbox"/> Mining on land	<input type="checkbox"/> Offshore mining	<input type="checkbox"/> Offshore shipping	
<input type="checkbox"/> Harbour shipping	<input type="checkbox"/> Rail freight transport	<input type="checkbox"/> Electricity generation			

Total volume of distillate fuel sales by the seller per year (Litres)

Estimate for current financial year:	Actual for previous financial year:	Actual for year before previous financial year:
--------------------------------------	-------------------------------------	---

FOR OFFICIAL USE

File Number:																			
District office:																			



ANNEXURE DA 185.4A22

REGISTRATION CLIENT TYPE 4A22 - DIESEL REFUND USER UNDER THE DIESEL REFUND SCHEME (Part 3 of Schedule No. 6)
Note

It is the responsibility of the diesel refund user to ensure compliance with the terms of refund item 670.04 as prescribed in section 75 and the rules thereto and Note 6 of Part 3 to Schedule No. 6. Should there be any doubt, the diesel refund user should apply for a formal determination on form DA 314.

Trading Particulars

Excise Client Number (if already registered):

Provide all trade names and physical addresses if the business is conducted under a different name or from a different address as that stated in container 5 of the application form DA 185

Trade name of business:

Physical address: Complex

Street name and number:

Building name and floor number:

Suburb/District:

City/Town:

Street code:

Web address:

Particulars of activities to be performed by the diesel refund user

- Indicate with an "X" in the appropriate block(s) whichever is applicable.
- If the space provided is insufficient, furnish the information on a separate page that must be attached to the form.

Details of qualifying activities as contemplated in Note 6 of Part 3 to Schedule No. 6

Category of qualifying activity:

☐ Agriculture ☐ Fishing ☐ Mining on land ☐ Offshore mining ☐ Offshore shipping
☐ Harbour shipping ☐ Rail freight transport ☐ Electricity generation

Description of qualifying activities performed:

(1)

(2)

(3)

(4)

(5)

(6)

(7)

(8)

(9)

Average volume of diesel used in qualifying activities per year:

Details of non-qualifying activities as contemplated in Note 6 of Part 3 to Schedule No. 6

Description of non-qualifying activities performed:

(1)

(2)

(3)

(4)

(5)

(6)

(7)

(8)

(9)

Average volume of diesel used in non-qualifying activities per year:

FOR OFFICIAL USE

File Number:

District office:



DSL 201 Diesel Refund Return

A. Category of qualifying activity

☐ Agriculture
 ☐ Fishing
 ☐ Mining on land
 ☐ Offshore mining
 ☐ Offshore shipping
☐ Harbour shipping
 ☐ Rail freight transport
 ☐ Electricity generation

B. Diesel refund user details

Trading or other name:	
Diesel refund user registration no:	
Tax period (CCYYMM):	

C. Diesel refund user contact details

Name and surname:	
Capacity:	
Business telephone no:	
Fax no:	
Cell no:	
Contact email:	

D. Tax practitioner details (if applicable)

Tax practitioner registration no:	
Business telephone no:	
Fax no:	
Cell no:	
Contact email:	

E. Determination of diesel refund

Agriculture

Total purchases used ----- (litres)
 Non-eligible purchases used ----- (litres)
 Eligible purchases used ----- (litres) x ----- (cents per litre) = Subtotal R -----

Fishing

Total purchases used ----- (litres)
 Non-eligible purchases used ----- (litres)
 Eligible purchases used ----- (litres) x ----- (cents per litre) = Subtotal R -----

Mining on land

Total purchases used ----- (litres)
 Non-eligible purchases used ----- (litres)
 Eligible purchases used ----- (litres) x ----- (cents per litre) = Subtotal R -----

Offshore mining				
Total purchases used	----- (litres)			
Non-eligible purchases used	----- (litres)			
Eligible purchases used	----- (litres)	x	----- (cents per litre)	= Subtotal R -----
Offshore shipping				
Total purchases used	----- (litres)			
Non-eligible purchases used	----- (litres)			
Eligible purchases used	----- (litres)	x	----- (cents per litre)	= Subtotal R -----
Harbour shipping				
Total purchases used	----- (litres)			
Non-eligible purchases used	----- (litres)			
Eligible purchases used	----- (litres)	x	----- (cents per litre)	= Subtotal R -----
Rail freight transport				
Total purchases used	----- (litres)			
Non-eligible purchases used	----- (litres)			
Eligible purchases used	----- (litres)	x	----- (cents per litre)	= Subtotal R -----
Electricity generation				
Total purchases used	----- (litres)			
Non-eligible purchases used	----- (litres)			
Eligible purchases used	----- (litres)	x	----- (cents per litre)	= Subtotal R -----

F. Total amount refundable

R -----

G. Declaration

I hereby declare that all the information supplied in this account is true and correct and complies with the provisions of the Customs and Excise Act No. 91 of 1964.

XXX
 XXX

Please ensure you sign over the 2 lines of the "x's" above.

Date (CCYYMMDD):

For enquiries go to www.sars.gov.za or call 0800 SARS (7277)

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1893

18 March 2022

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/57)

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 a date to be determined by the Deputy Minister by notice in the Gazette, to the extent set out in the Schedule hereto.


DR DAVID MASONDO
 DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

6. For the purposes of item 670.04 read with the provisions of section 75 (1A) and (4A):

(a) Definitions

For the purposes of this Note, except if the context otherwise indicates -

(i) "distillate fuel" means -

(aa) distillate fuel and biodiesel as contemplated in section 37B (1) in respect of which the fuel levy and the Road Accident Fund levy have been paid as prescribed in terms of Part 5A and Part 5B of Schedule No. 1 respectively and which have been duly entered for home consumption or which are deemed to have been duly entered for home consumption, whether or not such distillate fuel and biodiesel have been mixed; and

(bb) excludes the following:

(A) "smokeless diesel" which is a mixture of kerosene and a lubricity agent normally used in underground mines;

(B) any mixture of distillate fuel with kerosene or any other substance except biodiesel; and

(C) any distillate fuel entered for export or ships stores or in terms of any other procedure except for home consumption or on which the levies are not paid as contemplated in paragraph (a)(i)(aa).

(ii) "dry contractor" means a person contracted by a user for the hiring, leasing or chartering of any asset to perform any qualifying activity or for the purpose of performing any qualifying activity in respect of which the distillate fuel is supplied from eligible purchases of the user.

(iii) "eligible purchases" means purchases of distillate fuel by the user -

(aa) from sellers of petroleum products who are listed in the registration profile of the user as sellers of eligible purchases of distillate fuel to that user; and

(bb) which are -

(A) collected by the user, delivered by such sellers, or delivered by transporters who are listed in the registration profile of the user as transporters of eligible purchases of distillate fuel for that user;

(B) dispensed directly for use or stored in storage facilities which are controlled by the user and listed in the registration profile of that user as storage facilities for eligible purchases of distillate fuel by such user;

(C) dispensed directly or from such storage facilities for use by the user or by dry contractors of the user, provided the diesel refund relationships between that user and those dry contractors are listed in the registration profile of such user; and

(D) used by the user or by such dry contractors of the user in the assets which are listed in the registration profile of that user as the assets powered by such eligible purchases of distillate fuel to perform the qualifying activities which are listed in the registration profile of such user and prescribed in this Note.

(iv) "general fuel levy" means the levy contemplated in Notes 6 and 8 of Part 5A of Schedule No. 1 at the rate specified in Note 8(b)(i) for distillate fuel and Note 8(c)(i) for biodiesel respectively of the said Part 5A.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

- (v) "non-eligible purchases" means purchases of distillate fuel by the user -
- (aa) which do not comply with the requirements for eligible purchases as prescribed in this Note; or
 - (bb) which are
 - (A) obtained under rebate of duty under any item of any Schedule;
 - (B) disposed of in any manner; or
 - (C) lost in any manner.
- (vi) "person" means a -
- (aa) natural person ordinarily resident in the Republic;
 - (bb) partnership of persons ordinarily resident in the Republic;
 - (cc) joint venture of persons ordinarily resident in the Republic;
 - (dd) unincorporated body of persons ordinarily resident in the Republic; or
 - (ee) legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic.
- (vii) "registration profile" means the electronic profile which a person must create and maintain in order to be registered as a diesel refund user as contemplated in section 75(1A)(b) and the rules thereto.
- (viii) "section", unless otherwise specified, refers to the relevant section of this Act.
- (ix) "seller" means a person, excluding a user, who -
- (aa) operates a going concern for the sale of petroleum products;
 - (bb) is licensed as a wholesaler or retailer in terms of the Petroleum Products Act, 1977 (Act No. 120 of 1977);
 - (cc) purchases distillate fuel from manufacturers or wholesalers who are licensed as such in terms of the Petroleum Products Act, 1977 (Act No. 120 of 1977), except in the case of the seller's importation of distillate fuel;
 - (dd) is registered as a seller of eligible purchases of distillate fuel to users as prescribed in rule 75.25.02; and
 - (ee) sells distillate fuel directly to users as end consumers for their own consumption.
- (x) "storage facility" means a fuel tank controlled by the user for safekeeping of eligible purchases of such user, which is limited to a -
- (aa) distillate fuel tank situated at a fixed geographical location as applicable in agriculture, mining on land, rail freight transport and electricity generation;
 - (bb) distillate fuel bowser and distillate fuel truck as applicable in agriculture and mining on land; and

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

- (cc) distillate fuel tank which forms an integral part of the structure of a vessel in fishing, offshore mining, offshore shipping and harbour shipping or an integral part of an installation in offshore mining as applicable.
- (xi) "user" means a person registered as a diesel refund user as contemplated in section 75(1A)(b) and the rules thereto, which includes any wet contractor so registered and excludes any dry contractor.
- (xii) "wet contractor" means a person contracted by a user for the hiring, leasing or chartering of any asset to perform any qualifying activity or for the purpose of performing any qualifying activity in respect of which the distillate fuel is supplied from eligible purchases of the contractor.
- (b) Administrative requirements and source documentation to substantiate refund applications**
- (i) The user may apply for a refund only in respect of the eligible purchases of distillate fuel by that user in respect of which the
- (aa) original invoice contemplated in section 75(4A)(c) and specified in paragraph (b)(iii); and
- (bb) invoices, books, accounts and documents contemplated in section 75(4A)(d) and (e) and specified in paragraph (b)(iv); have been furnished, completed and kept as prescribed.
- (ii) If the user performs more than one category of qualifying activities, or any non-qualifying activity, the user must keep the records referred to in paragraph (b)(i) separately to demonstrate how distillate fuel was obtained, purchased, collected, delivered, stored, dispensed for use, used, disposed of or lost in respect of each category of qualifying activities or any non-qualifying activity.
- (iii)
- (aa) The user must obtain all eligible purchases through the purchase of such distillate fuel from sellers of petroleum products who are listed in the registration profile of the user as sellers of eligible purchases of distillate fuel to that user.
- (bb) For the purposes of section 75(4A)(c), such seller must furnish the user with an original invoice and keep a copy of such invoice reflecting the particulars for each purchase of distillate fuel by that user available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which such record was created.
- (cc) The original invoice specified in paragraph (b)(iii)(bb) must reflect the
- (A) date of the sale;
- (B) name, business name (if any) and physical address of the seller;
- (C) name, business name (if any) and physical address of the user;
- (D) volume in litres of distillate fuel sold; and
- (E) total price of the invoiced sale.
- (iv)

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

- (aa) For the purposes of section 75(4A)(d) and (e), the user must complete such books, accounts and documents and keep such invoices, books, accounts and documents reflecting the particulars prescribed in this Note available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which such record was created.
- (bb) The invoices, books, accounts and documents specified in paragraph (b)(iv)(aa) must include the relevant
- (A) original invoice prescribed in paragraph (b)(iii);
 - (B) original delivery note prescribed in paragraph (b)(v);
 - (C) storage logbook prescribed in paragraph (b)(vi);
 - (D) usage logbook prescribed in paragraph (b)(vii) or paragraph (c)(viii);
 - (E) source documentation that informed the completion of such logbooks by the user;
 - (F) records on distillate fuel received under rebate of duty under any item of any Schedule;
 - (G) records prescribed in paragraph (b)(viii) on the disposal in any manner of distillate fuel; and
 - (H) records prescribed in paragraph (b)(ix) on the loss in any manner of distillate fuel.
- (v)
- (aa) Eligible purchases of distillate fuel may be collected by the user, delivered by the sellers thereof, or delivered by transporters who are listed in the registration profile of the user as transporters of eligible purchases of distillate fuel for that user.
- (bb) Such sellers or transporters must furnish the user with an original delivery note and keep a copy of such delivery note reflecting the particulars for each delivery of eligible purchases of distillate fuel for that user available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which such record was created.
- (cc) The original delivery note specified in paragraph (b)(v)(bb) must reflect the
- (A) date of the delivery;
 - (B) name, business name (if any) and physical address of the transporter;
 - (C) name, business name (if any) and physical address of the seller;
 - (D) name, business name (if any) and physical address of the user;
 - (E) physical address to which the distillate fuel was delivered;
 - (F) volume in litres of distillate fuel delivered;
 - (G) total price charged for the delivery; and
 - (H) vehicle identification number (VIN) of the delivery vehicle or trailer.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(vi)

- (aa) The user must control the storage facilities for eligible purchases of distillate fuel by that user and must list each such storage facility, together with the identifying features and fuel storage capacity of that storage facility, as well as the physical address of any such storage facility which is situated at a fixed geographical location, in the registration profile of such user.
- (bb) The user must complete a monthly storage logbook in respect of each such storage facility which reflects the particulars of all eligible purchases of distillate fuel received, stored, dispensed, disposed of or lost in any manner during that month.
- (cc) The storage logbook prescribed in paragraph (b)(vi)(bb) must provide at least the information prescribed in the External Policy and the Template for minimum storage logbook requirements which are available on the SARS website at <https://www.sars.gov.za/>

(vii)

- (aa) The user must control the usage of eligible purchases of distillate fuel by that user or by any dry contractor of that user as prescribed in this Note and must list each asset which is powered by such distillate fuel to perform qualifying activities, together with the identifying features, make, model and fuel tank capacity of that asset, as well as the physical address of any such asset which is situated at a fixed geographical location, in the registration profile of such user.
- (bb) The user must complete a monthly usage logbook which reflects the particulars of all eligible purchases of distillate fuel dispensed directly or from any storage facility for use, each manner of application of such distillate fuel, all assets powered by such distillate fuel, and the purpose of each activity performed with such distillate fuel during that month.
- (cc) The usage logbook prescribed in paragraph (b)(vii)(bb) must provide at least the information prescribed in the External Policy and the Template for minimum usage logbook requirements in respect of each category of qualifying activities which are available on the SARS website at <https://www.sars.gov.za/>
- (dd) The user may request permission in writing from the Commissioner for the approval of a simplified usage logbook format, which would reflect less detailed information compared to the prescribed minimum usage logbook requirements referred to in paragraph (b)(vii)(cc), in instances where
 - (A) the level of distillate fuel in the fuel tank of a specified class of asset cannot with reasonable certainty be gauged to determine the fuel use thereof after each application and the user agrees to consistently determine the volume of fuel used in that class of asset through the subsequent refilling thereof, provided the fuel tank of such class of asset is always kept full at the start and refilled at the end of every application;
 - (B) the level of distillate fuel in the fuel tank of a specified class of asset cannot with reasonable certainty be gauged at month end to determine the monthly fuel use thereof and the user agrees to consistently deem the closing balance of fuel at month end for such class of asset to be a full fuel tank;
 - (C) the user consistently employs satellite tracking technology in respect of a specified class of asset in order to populate the proposed alternative logbook solution of such user with automated Global Positioning System (GPS) entries reflecting the accurate geographical location of such class of asset at all times; or
 - (D) the user consistently employs proximity warning or similar technologies in respect of a specified class of asset in order to populate the proposed alternative logbook solution of such user with real time information entries confirming the accurate geographical location of such class of asset at all times.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(viii)

(aa) Eligible purchases of distillate fuel which the user disposes of, whether by sale, barter, donation or any other manner, do not qualify for a refund and constitute non-eligible purchases of that user which such user must exclude from any refund application.

(bb) The user must furnish the recipient of the disposed distillate fuel with an original invoice and keep a copy of such invoice which reflects the particulars of each disposal of distillate fuel in respect of the

(A) date of the disposal;

(B) name, business name (if any) and physical address of the user;

(C) name, business name (if any) and physical address of the recipient;

(D) description of the manner of the disposal;

(E) volume in litres of distillate fuel disposed;

(F) description of compensation received; and

(G) value of the compensation received.

(ix)

(aa) Eligible purchases of distillate fuel which the user loses, whether by accident, theft, leakage or any other manner, do not qualify for a refund and constitute non-eligible purchases of that user which such user must exclude from any refund application.

(bb) The user must record the loss of distillate fuel and keep a copy of such record reflecting the particulars of each loss of distillate fuel, which must reflect the

(A) date the loss was detected;

(B) estimated date the loss occurred;

(C) locality where the loss occurred;

(D) circumstances surrounding the loss;

(E) volume in litres of distillate fuel lost;

(F) manner in which the volume was calculated;

(G) total estimated value of the distillate fuel lost;

(H) copy of the police report where applicable; and

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

	(l)	details of the insurance claim where applicable.
(x)		For the purposes of section 75(1C)(d)(i), the user must furnish a declaration to the Commissioner at such times and in such form and supported by such documents as the Commissioner may determine which reflect the particulars in relation to the purchase and use of distillate fuel by that user concerning any refund granted to such user.
(c)		Agriculture: Refund of levies on eligible purchases of distillate fuel used in agriculture
	(i)	For the purposes of paragraph (c), unless the context otherwise indicates
	(aa)	"agriculture" means the realisation of any agricultural products for commercial gain on the agricultural property.
	(bb)	"agricultural products" means any farming or forestry products or by-products in their natural state, whether or not packed for marketing, which occur naturally or are brought about for agricultural purposes on the agricultural property.
	(cc)	"agricultural property" means any locality in the Republic where qualifying agricultural activities are undertaken.
	(dd)	"agricultural requirements" means inputs, equipment and vehicles which are essential for the practice of agriculture and the performance of qualifying agricultural activities on the agricultural property.
	(ee)	"crop" means any farming or forestry crop on the agricultural property for the realisation of agricultural products.
	(ff)	"farm animal" means any domesticated or wild animal, whether vertebrate or invertebrate, on the agricultural property for the realisation of agricultural products, and includes all juvenile stages of such an animal.
	(gg)	"heavy vehicle" means a vehicle which has a gross vehicle mass (GVM) equal to or greater than 4.5 tonnes. The GVM of a vehicle is the GVM accepted by the authority which registered the vehicle. Trailers cannot be included in the GVM of a rigid vehicle. For an articulated vehicle, the GVM is the gross combined mass of the prime mover and the semi-trailer.
	(hh)	"qualifying agricultural activities" means those actions which are required for the realisation of any agricultural products on the agricultural property and the transportation of such agricultural products up to the delivery thereof to the nearest market, which are limited to the activities of paragraph (c)(ii) and excludes the activities of paragraph (c)(iii).
	(ii)	"specialised haulage vehicle" means a vehicle which is customised for the exclusive transporting of agricultural products to the market and therefore incapable of carrying any commodity other than agricultural products.
	(i)	Qualifying agricultural activities are limited to
	(aa)	clearing, preparing and maintaining the agricultural property for use in agriculture.
	(bb)	managing, inspecting and preserving the agricultural property for use in agriculture.
	(cc)	developing and maintaining physical infrastructure on the agricultural property for use in agriculture.
	(dd)	accessing and distributing water on the agricultural property for use in agriculture.
	(ee)	generating and distributing electricity on the agricultural property for use in agriculture.
	(ff)	environmental management of agricultural impact on the agricultural property.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

- (gg) conserving soil, water and biodiversity on the agricultural property.
- (hh) developing and maintaining fire-fighting access roads and firebreaks on the agricultural property.
- (ii) developing and maintaining fire-fighting access roads and firebreaks on the agricultural property.
- (jj) transporting agricultural requirements and labourers on the agricultural property for use in agriculture.
- (kk) planting, cultivating, growing and conserving crops on the agricultural property.
- (ll) harvesting, transporting, storing and preserving crops on the agricultural property.
- (mm) breeding, nurturing, rearing and conserving farm animals on the agricultural property.
- (nn) culling, transporting, storing and preserving farm animal products on the agricultural property.
- (oo) preparing agricultural products for transportation from the agricultural property.
- (pp) transporting agricultural products from the agricultural property up to the delivery thereof to the nearest market.
- (qq) returning a specialised haulage vehicle to the agricultural property from the nearest market delivery of agricultural products.
- (rr) managing waste on the agricultural property as the result of qualifying agricultural activities.
- (iii) Qualifying agricultural activities exclude
 - (aa) transporting agricultural requirements or labourers to or from the agricultural property.
 - (bb) transporting agricultural requirements or labourers between non-adjacent sections of the agricultural property.
 - (cc) maintaining, repairing or refitting agricultural requirements.
 - (dd) trips connected with the maintenance, repair or refit of any vehicle.
 - (ee) altering the natural state of agricultural products beyond the preservation thereof.
 - (ff) any activities related or incidental to such alteration of agricultural products.
 - (gg) transforming agricultural products through any process of manufacture.
 - (hh) any activities related or incidental to such transformation of agricultural products.
 - (ii) transporting of agricultural products from the agricultural property by the purchaser thereof.
 - (jj) transporting of agricultural products from the agricultural property by a wet contractor in any vehicle other than a heavy vehicle.
 - (kk) returning any vehicle other than a specialised haulage vehicle to the agricultural property after transporting agricultural products.
 - (ll) any activities related or incidental to the rendering of housing, accommodation, schooling or education.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(mm)	any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.																																														
(iv)	<p>The following equipment and vehicles are regarded as dedicated for the performance of predominantly qualifying agricultural activities. When such equipment and vehicles are directly powered by distillate fuel, the logbook requirements of paragraph (c)(viii)(bb) apply.</p> <table> <tr><td>(aa)</td><td>plough</td></tr> <tr><td>(bb)</td><td>tiller</td></tr> <tr><td>(cc)</td><td>harrow</td></tr> <tr><td>(dd)</td><td>ridger</td></tr> <tr><td>(ee)</td><td>planter</td></tr> <tr><td>(ff)</td><td>spreader</td></tr> <tr><td>(gg)</td><td>sprayer</td></tr> <tr><td>(hh)</td><td>blower</td></tr> <tr><td>(ii)</td><td>chainsaw</td></tr> <tr><td>(jj)</td><td>cutter</td></tr> <tr><td>(kk)</td><td>harvester</td></tr> <tr><td>(ll)</td><td>feller</td></tr> <tr><td>(mm)</td><td>logger</td></tr> <tr><td>(nn)</td><td>buncher</td></tr> <tr><td>(oo)</td><td>reaper</td></tr> <tr><td>(pp)</td><td>slasher</td></tr> <tr><td>(qq)</td><td>ripper</td></tr> <tr><td>(r)</td><td>chopper</td></tr> <tr><td>(ss)</td><td>mulcher</td></tr> <tr><td>(tt)</td><td>destumper</td></tr> <tr><td>(uu)</td><td>chipper</td></tr> <tr><td>(w)</td><td>hammer mill</td></tr> <tr><td>(ww)</td><td>baler</td></tr> </table>	(aa)	plough	(bb)	tiller	(cc)	harrow	(dd)	ridger	(ee)	planter	(ff)	spreader	(gg)	sprayer	(hh)	blower	(ii)	chainsaw	(jj)	cutter	(kk)	harvester	(ll)	feller	(mm)	logger	(nn)	buncher	(oo)	reaper	(pp)	slasher	(qq)	ripper	(r)	chopper	(ss)	mulcher	(tt)	destumper	(uu)	chipper	(w)	hammer mill	(ww)	baler
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By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(xx)	yarder
(yy)	grapple
(zz)	grab loader
(aaa)	forwarder
(bbb)	skidder
(ccc)	feed mixer
(v)	The extent of the refund in agriculture is 32 per cent of the general fuel levy plus 80 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying agricultural activities.
(vi)	The user may apply for the refund specified in paragraph (c)(v) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying agricultural activities in equipment and vehicles which are listed in the registration profile of the user for use in qualifying agricultural activities and which are used on the agricultural property listed in the registration profile of the user, and
(bb)	vehicles which are listed in the registration profile of the user for the transportation of agricultural products from the agricultural property listed in the registration profile of the user up to the delivery thereof to the nearest market.
(vii)	The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (c)(vi) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).
(viii)	the logbook obligations prescribed in paragraph (b)
(aa)	where the volume of distillate fuel used in any vehicle for transporting agricultural products from the agricultural property and returning to the agricultural property cannot with reasonable certainty be gauged, the volume of distillate fuel so used must be determined based on the average rate of fuel consumption over the total time period or total distance travelled; and
(bb)	a detailed usage logbook is not required in respect of the distillate fuel used to directly power the equipment and vehicles specified in paragraph (c)(iv) and the volume of distillate fuel so used must be substantiated through a monthly simplified usage logbook that provides at least the information prescribed in the External Policy and the Template for minimum usage logbook requirements in respect of dedicated equipment and vehicles in agriculture which are available on the SARS website at https://www.sars.gov.za/
(ix)	Small-scale sugarcane producers with an average production not exceeding 1 800 tons of sugarcane annually and who are incapable of complying with the logbook obligations prescribed in paragraph (b) may arrange for the sugar mills to which the sugarcane of these producers is delivered to act as agents on behalf of such producers on the basis prescribed in paragraph (c)(xi).
(x)	Small-scale forestry producers with an average production not exceeding the total annual turnover threshold for a micro enterprise in the agriculture sector in terms of the National Small Enterprise Act, 1996 (Act No. 102 of 1996) and who are incapable of complying with the logbook obligations prescribed in paragraph (b) may arrange for the timber mills to which the forestry products of these producers are delivered to act as agents on behalf of such producers on the basis prescribed in paragraph (c)(xi).

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(xi)	Each sugar mill referred to in paragraph (c)(x) or timber mill referred to in paragraph (c)(x) who enters into an agency relationship with any small-scale sugarcane producers or small-scale forestry producers specified in those paragraphs respectively must
(aa)	register as a user and process collective refund applications as an agent on behalf of these producers in consultation with South African Sugar Association (SASA) or Forestry South Africa (FSA) as applicable;
(bb)	determine the collective refund applications on behalf of these producers by multiplying the tonnage of sugarcane or forestry products of such producers delivered to the mill by the average diesel usage rate specified in paragraph (c)(xi)(cc);
(cc)	apply the average diesel usage rate as calculated annually by SASA or FSA as applicable, which reflects the average volume of distillate fuel used by these producers and their dry contractors, but excludes the average volume of distillate fuel used by wet contractors of these producers, per tonnage of sugarcane or forestry products of such producers delivered to the mill; and
(dd)	periodically pass the collective refund payments that are received on behalf of these producers through as part of the price paid per tonnage of sugarcane or forestry products of such producers delivered to the mill.
(d)	Fishing: Refund of levies on eligible purchases of distillate fuel used in fishing
(i)	For the purposes of paragraph (d), unless the context otherwise indicates
(aa)	"commercial fishing" means fishing in respect of a commercial fishing permit for any of the species, subject to the allowable commercial catch or total applied effort, or parts of both, determined in terms of the Marine Living Resources Act, 1998 (Act No. 18 of 1998),
(bb)	"commercial fishing permit" means a permit issued to conduct commercial fishing in terms of the Marine Living Resources Act, 1998 (Act No. 18 of 1998).
(cc)	"fish" means the marine living resources of the sea, including any aquatic plant or animal whether piscine or not, and includes their eggs, larvae and all juvenile stages, but does not include sea birds and seals.
(dd)	"fish aggregating gear" means a floating, submerged or semi-submerged device, whether anchored or not, intended to aggregate fish, including any floating object on which a device has been placed to facilitate its location.
(ee)	"fishing vessel" means any vessel normally used for fishing and any vessel dedicated to the handling, storing, preserving or processing of fish while at sea which are propelled by inboard engines of which the fuel tanks form an integral part of the structure and includes all gear, equipment, stores, cargo and fuel on board such vessel.
(ff)	"fish preserving" means the preserving by any method of fish for sale, including the salting, icing, chilling or freezing thereof.
(gg)	"fish processing" means the processing by any method of fish for sale, including the cutting, dismembering, separating, gutting, cleaning, sorting and lining thereof.
(hh)	"foreign fishing" means fishing conducted in the waters of the Republic in any fishing vessel other than a local fishing vessel.
(ii)	"local fishing vessel" means any fishing vessel having South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951) or the Ship Registration Act, 1998 (No. 58 of 1998).
(ji)	"qualifying fishing activities" means those actions which are required within the waters of the Republic for commercial fishing at sea on a local fishing vessel and the transporting of fish at sea up to the time it is first landed, which are limited to the activities of paragraph (d)(ii) and excludes the activities of paragraph (d)(iii).

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(kk)	"recreational fishing" means any fishing done for leisure or sport and not for sale, barter, earnings or gain.
(ll)	"sea" means the water of the sea, as well as the bed of the sea below the low-water mark as defined in the Seashore Act, 1935 (Act No. 21 of 1935), and within the outer limit of -
(A)	the territorial waters of the Republic as contemplated in section 4 of the Maritime Zones Act, 1994 (Act No. 15 of 1994), including the water and the bed of any tidal river and of any tidal lagoon; and
(B)	the continental shelf of the Republic as contemplated in section 8 of the Maritime Zones Act, 1994 (Act No. 15 of 1994).
(mm)	"seashore fishing" means any fishing done in the area of sandy, stony, or rocky land bordering and level with the sea between the high-water and low-water marks of the sea as defined in the Seashore Act, 1935 (Act No. 21 of 1935).
(nn)	"subsistence fishing" means any fishing by a natural person who regularly catches fish for consumption personally or by dependants, including the local sale or barter of excess catch from time to time on an unsubstantial scale.
(oo)	"transshipping" means transferring equipment, fuel or cargo from one vessel to another.
(pp)	"waters of the Republic" has the meaning assigned to "sea" in this paragraph.
(ii)	Qualifying fishing activities are limited to -
(aa)	searching for and locating fish at sea.
(bb)	placing, searching for and recovering fish aggregating gear at sea.
(cc)	taking, collecting and gathering a catch of fish at sea.
(dd)	transshipping a catch of fish between fishing vessels while at sea.
(ee)	handling, storing, preserving and processing fish while at sea.
(ff)	transporting fish at sea up to the time it is first landed.
(gg)	transshipping fuel between fishing vessels while at sea.
(hh)	transshipping equipment between fishing vessels while at sea.
(ii)	returning of a fishing vessel from the sea to a port in the Republic.
(jj)	managing waste on a fishing vessel as the result of qualifying fishing activities.
(iii)	Qualifying fishing activities exclude -
(aa)	foreign fishing.
(bb)	seashore fishing.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(cc)	onshore fishing.
(dd)	recreational fishing.
(ee)	subsistence fishing.
(ff)	onshore handling, storing, preserving or processing of fish.
(gg)	transporting of fish by the purchaser thereof.
(hh)	maintaining, repairing or refitting a vessel or its on-board equipment.
(ii)	trips connected with the maintenance, repair or refit of a vessel.
(ji)	trips which are wholly or partly outside the waters of the Republic.
(kk)	any activities related or incidental to the rendering of housing, accommodation, schooling or education.
(ll)	any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.
(iv)	The extent of the refund in fishing is 100 per cent of the general fuel levy plus 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying fishing activities.
(v)	The user may apply for the refund specified in paragraph (d)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying fishing activities in
(aa)	a local fishing vessel which is nominated on a valid commercial fishing permit for use in commercial fishing and which has a transire as contemplated in the rules for section 7; and
(bb)	the operating of the equipment used on board that vessel;
	provided such local fishing vessel, the commercial fishing permit on which it is nominated, and its on-board equipment are listed in the registration profile of the user for use in qualifying fishing activities.
(vi)	The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (d)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).
(vii)	Notwithstanding the logbook obligations prescribed in paragraph (b)
(aa)	storage logbook records are not required in respect of the storage facility comprised of the distillate fuel tank which forms an integral part of the structure of the fishing vessel, provided the particulars of all eligible purchases of distillate fuel received, stored, dispensed, disposed of or lost in any manner in respect of that storage facility are reflected in the usage logbook records for the fishing vessel on board which such storage facility is located; and
(bb)	usage logbook records are not required in respect of the on-board equipment referred to in paragraph (d)(v) and the volume of distillate fuel dispensed to and used in such on-board equipment must form a constituent part of the usage logbook records for the fishing vessel on board which such equipment is located.
(e)	Mining on land: Refund of levies on eligible purchases of distillate fuel used in mining on land

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(i)	For the purposes of paragraph (e), unless the context otherwise indicates
(aa)	"environmental management plan" and "environmental management programme" means the plan and programme respectively in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).
(bb)	"exploration" means the treatment of seismic data and any related activity to define an area on land to be tested with the intention of locating a mineral discovery.
(cc)	"mineral" means any inorganic substance, whether solid, liquid or gaseous, which occurs naturally in or on the earth or in or under water, which was formed by or subjected to a geological process, and includes sand, stone, rock, gravel, limestone, clay and soil, but excludes water, topsoil and peat.
(dd)	"mineral deposit" means the alluvial minerals in their raw unprocessed state retrieved after washing, screening and separation in placer mining and the run-of-mine excavated in other forms of surface mining and in underground mining.
(ee)	"mining" means the practice of locating, determining and recovering for commercial gain mineral deposits at the mining site, but excludes any subsequent processing of such mineral deposits.
(ff)	"mining authorisation" means the authorisation to mine or produce petroleum which is granted or ceded in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).
(gg)	"mining requirements" means inputs, equipment and vehicles which are essential for the performance of qualifying mining activities at the mining site.
(hh)	"mining site" means the area for which a mining authorisation is granted and any incidental surface area of land in respect of a related environmental management plan or environmental management programme.
(ii)	"overburden" means the soil and rock surrounding or containing any mineral deposit.
(jj)	"placer mining" means the recovery of mineral deposits from alluvial sediments through dredging and surface mining methods by which potentially mineral bearing material is excavated and subsequently washed, screened and separated to establish and retrieve the mineral deposit therein.
(kk)	"processing" means any treatment of a mineral deposit beyond those qualifying mining activities that are necessary to retrieve or excavate that mineral deposit from the overburden which surrounds or contains it and to subsequently transport such mineral deposit for stockpiling at the mining site.
(ll)	"prospecting" means intentionally searching for any mineral by means of any method which disturbs the earth, any residue stockpile or any residue deposit in order to trace any mineral therein and to determine the extent thereof.
(mm)	"qualifying mining activities" means those actions which are required for exploration, prospecting, and the subsequent mining and related transportation, stockpiling and rehabilitation at the mining site, which are limited to the activities of paragraph (e)(i) and excludes the activities of paragraph (e)(iii).
(nn)	"quarry mining" means the type of surface mining by which sand, stone, rock, gravel, limestone, clay and soil (excluding topsoil and peat) is excavated from the ground, and excludes the collection of such minerals from riverbeds.
(oo)	"rehabilitation" means the reclamation at the mining site required by an environmental management plan or environmental management programme until application for a closure certificate in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).
(pp)	"run-of-mine" means the unprocessed mined material which consists of the soil and rock of overburden, minerals, middlings, contamination and impurities.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

- (qq) "surface mining" means the recovery of mineral deposits which are near the surface of the earth through strip mining, open-pit mining, mountaintop removal mining and quarry mining methods by which the mineral deposit is excavated after the removal of the overlying soil and rock.
- (rr) "tailings" means the mined material left over after the separation of the valuable fraction from the uneconomic fraction of the recovered mineral deposit.
- (ss) "underground mining" means the recovery of mineral deposits which are a considerable distance beneath the surface of the earth through drift mining, slope mining, shaft mining and hard rock mining methods by which the mineral deposit is excavated through tunnels while the surface soil and rock is left in place.
- (ii) Qualifying mining activities are limited to
- (aa) exploration and prospecting for minerals.
 - (bb) clearing, preparing and maintaining the mining site for use in mining.
 - (cc) conserving soil, water and biodiversity at the mining site.
 - (dd) developing and maintaining physical infrastructure at the mining site for use in mining.
 - (ee) accessing and distributing water at the mining site for use in mining.
 - (ff) generating and distributing electricity at the mining site for use in mining.
 - (gg) developing and maintaining transport networks at the mining site for use in mining.
 - (hh) transporting mining requirements and labourers at the mining site for use in mining.
 - (ii) operations essential for the recovery of mineral deposits in placer mining, other forms of surface mining and underground mining.
 - (jj) removing, transporting and stockpiling overburden in mining operations at the mining site.
 - (kk) transporting, stockpiling and conserving the recovered mineral deposits at the mining site.
 - (ll) loading, transporting, stockpiling and returning aggregate discard at the mining site.
 - (mm) loading, transporting, storing, treating and disposing of tailings at the mining site.
 - (nn) managing waste at the mining site as the result of qualifying mining activities.
 - (oo) rehabilitation of mining impact at the mining site.
- (iii) Qualifying mining activities exclude
- (aa) mining of sand, stone, rock, gravel, limestone, clay and soil (excluding topsoil and peat) through any mining method other than quarry mining.
 - (bb) transporting mining requirements or labourers to or from the mining site.
 - (cc) transporting mining requirements or labourers between non-adjacent sections of the mining site.
 - (dd) maintaining, repairing or refitting mining requirements.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

- (ee) transporting mineral deposits or minerals from the mining site.
- (ff) altering the raw natural state of mineral deposits beyond the conserving thereof.
- (gg) any activities related or incidental to such alteration of mineral deposits.
- (hh) transforming mineral deposits through any processing thereof.
- (ii) any activities related or incidental to such transformation of mineral deposits.
- (jj) enhancing or improving the quality or value of mineral deposits through
 - (A) in the case of placer mining, the sizing, sorting, classifying, polishing, reduction, concentrating, refining, calcining, smelting or gasification of the mineral content or any substance occurring therein; or
 - (B) in the case of other forms of surface mining and underground mining, the winning, extracting, washing, screening, separating, crushing, sizing, sorting, classifying, polishing, reduction, concentrating, refining, calcining, smelting or gasification of the mineral content or any substance occurring therein.
- (kk) any activities related or incidental to such enhancing or improving of mineral deposits.
- (ll) transporting of mineral deposits or minerals by the purchaser thereof.
- (mm) any activities related or incidental to the rendering of housing, accommodation, schooling or education.
- (nn) any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.
- (iv) The extent of the refund in mining is 32 per cent of the general fuel levy plus 80 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying mining activities.
- (v) The user may apply for the refund specified in paragraph (e)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying mining activities in respect of a mining authorisation which is listed in the registration profile of the user for mining at the mining site listed in the registration profile of the user; and
 - (aa) equipment and vehicles which are listed in the registration profile of the user for use in qualifying mining activities and which are used in exploration, prospecting and in mining at the mining site listed in the registration profile of the user.
 - (vi) The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (e)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).
 - (vii) Notwithstanding the logbook obligations prescribed in paragraph (b), in the case of underground mining,
 - (aa) where distillate fuel is dispensed from a surface storage facility to sub-surface storage facilities within the underground mine not to be returned to the surface again; and
 - (bb) where all of the equipment and vehicles powered by such distillate fuel are located permanently within the underground mine for use solely within that underground mine; usage logbooks are not required in respect of those equipment and vehicles within that underground mine and the volume of distillate fuel used in such equipment and vehicles within that underground mine must be substantiated through the relevant dispensing entries in the storage logbook records of those sub-surface storage facilities.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(f) Offshore mining: Refund of levies on eligible purchases of distillate fuel used in offshore mining

(i) For the purposes of paragraph (f), unless the context otherwise indicates

(aa) "exploration" means the treatment of seismic data and any related activity to define an area of the sea to be tested with the intention of locating natural resources.

(bb) "installation" means any

(A) structure, including any floating or submersible platform, constructed or operating upon, beneath or above the sea for the sole purpose of exploration, prospecting or offshore mining;

(B) apparatus, including a pipeline, which is used for the sole purpose of transferring any person or substance to or from any such structure;

(C) appliance or device which is used for the sole purpose of exploration, prospecting or offshore mining;

(D) vessel which is used for the sole purpose of exploration, prospecting or offshore mining; and

(E) machinery and equipment which form an integral part of any such structure, apparatus, appliance, device or vessel.

(cc) "mining authorisation" means the authorisation to mine or produce petroleum which is granted or ceded in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).

(dd) "natural resources" means any inorganic substance, whether solid, liquid or gaseous, which occurs naturally in the bed of the sea or the subsoil thereof, which was formed by or subjected to a geological process, and includes precious stones, metals, minerals, natural oil and natural gas, but excludes water.

(ee) "offshore mining" means the recovery for commercial gain of natural resources at its position in an area of the sea through its extraction from the bed of the sea or the subsoil thereof, but excludes any subsequent processing of such natural resources.

(ff) "processing" means any treatment of natural resources beyond those qualifying offshore mining activities that are necessary to extract those natural resources from the bed of the sea or the subsoil thereof which surrounds or contains it and to subsequently transport such natural resources up to the time it is first landed.

(gg) "prospecting" means intentionally searching for natural resources in an area of the sea by means of any method which disturbs the bed of the sea or the subsoil thereof in order to trace any natural resource therein and to determine the extent thereof.

(hh) "qualifying offshore mining activities" means those actions which are required for exploration, prospecting, and the subsequent offshore mining and related transportation, which are limited to the activities of paragraph (f)(ii) and excludes the activities of paragraph (f)(iii).

(ii) sea means the water of the sea, as well as the bed of the sea and the subsoil thereof below the low-water mark as defined in the Seashore Act, 1935 (Act No. 21 of 1935), and within the outer limit of

(A) the territorial waters of the Republic as contemplated in section 4 of the Maritime Zones Act, 1994 (Act No. 15 of 1994), including the water and the bed of any tidal river and of any tidal lagoon; and

(B) the continental shelf of the Republic as contemplated in section 8 of the Maritime Zones Act, 1994 (Act No. 15 of 1994).

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(j)	"vessel" means any vessel which is propelled by inboard engines of which the fuel tanks form an integral part of the structure, and includes all gear, equipment, stores, cargo and fuel on board such vessel.
(ii)	Qualifying offshore mining activities are limited to
(aa)	exploration and prospecting for natural resources at sea.
(bb)	generating and distributing electricity on an installation while at sea.
(cc)	transporting any person or substance to or from an installation while at sea.
(dd)	return trips after transporting any person or substance to or from an installation while at sea.
(ee)	operations on an installation essential for the recovery of natural resources in offshore mining.
(ff)	transferring recovered natural resources from an installation to a vessel while at sea.
(gg)	handling, storing or preserving recovered natural resources while at sea.
(hh)	transporting recovered natural resources at sea up to the time it is first landed.
(ii)	managing waste on an installation as the result of qualifying offshore mining activities.
(iii)	Qualifying offshore mining activities exclude
(aa)	relocating an installation beyond the existing mining area.
(bb)	maintaining, repairing or refitting an installation.
(cc)	trips connected with the maintenance, repair or refit of an installation.
(dd)	altering the raw natural state of natural resources beyond the conserving thereof.
(ee)	any activities related or incidental to such alteration of natural resources.
(ff)	transforming natural resources through any processing thereof.
(gg)	any activities related or incidental to such transformation of natural resources.
(hh)	enhancing or improving the quality or value of natural resources through the crushing, sizing, sorting, classifying, polishing, reduction, concentrating, refining, calcining, smelting or gasification thereof or of any substance occurring therein.
(ii)	any activities related or incidental to such enhancing or improving of natural resources.
(jj)	onshore handling, storing or preserving of natural resources.
(kk)	transporting of natural resources by the purchaser thereof.
(ll)	any activities related or incidental to the rendering of housing, accommodation, schooling or education.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(mm)	any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.
(iv)	The extent of the refund in offshore mining is 100 per cent of the general fuel levy plus 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying offshore mining activities.
(v)	The user may apply for the refund specified in paragraph (f)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying offshore mining activities in respect of a mining authorisation which is listed in the registration profile of the user for offshore mining;
(aa)	an installation which is listed in the registration profile of the user for use in qualifying offshore mining activities; and
(bb)	a vessel which is listed in the registration profile of the user and which is used for the sole purpose of transporting any person or substance to or from any such installation.
(vi)	The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (f)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).
(vii)	Notwithstanding the logbook obligations prescribed in paragraph (b)
(aa)	storage logbook records are not required in respect of the storage facility comprised of the distillate fuel tank which forms an integral part of an installation or a vessel, provided the particulars of all eligible purchases of distillate fuel received, stored, dispensed, disposed of or lost in any manner in respect of that storage facility are reflected in the usage logbook records for the installation or the vessel on which such storage facility is located; and
(bb)	usage logbook records are not required in respect of the machinery and equipment referred to in paragraph (f)(i)(bb)(E) and the volume of distillate fuel dispensed to and used in such machinery and equipment must form a constituent part of the usage logbook records for the installation on which such machinery and equipment are located.
(g)	Offshore shipping: Refund of levies on eligible purchases of distillate fuel used in offshore shipping
(i)	For the purposes of paragraph (g), unless the context otherwise indicates
(aa)	"coasting vessel" means any vessel designed and used for the conveyance of goods and which conveys goods between the ports in the Republic or between any such port and a port in the common customs area.
(bb)	"foreign offshore shipping" means offshore shipping conducted in any offshore vessel other than a local offshore vessel.
(cc)	"local offshore vessel" means any offshore vessel having South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951) or the Ship Registration Act, 1998 (No. 58 of 1998).
(dd)	"offshore shipping" means the operation for commercial gain of any coasting vessel and the operation of any other offshore vessel along the coastline of Southern Africa.
(ee)	"offshore vessel" means any -
(A)	coasting vessel;
(B)	vessel owned or chartered by the National Sea Rescue Institute;
(C)	vessel conducting coastal patrol in support of the marine industry;

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

- (D) vessel conducting research in support of the marine industry; and
- (E) vessel employed to service offshore fibre optic telecommunication cables.
- (ff) qualifying offshore shipping activities means those actions which are required for the operation of local offshore vessels in offshore shipping, which are limited to the activities of paragraph (g)(ii) and excludes the activities of paragraph (g)(iii).
- (gg) transshipping means transferring equipment, fuel or cargo from one vessel to another.
- (hh) vessel means any vessel which is propelled by inboard engines of which the fuel tanks form an integral part of the structure, and includes all gear, equipment, stores, cargo and fuel on board such vessel.
- (ii) Qualifying offshore shipping activities are limited to
 - (aa) propulsion of an offshore vessel.
 - (bb) operating any equipment on an offshore vessel.
 - (cc) transshipping fuel between offshore vessels while at sea.
 - (dd) transshipping equipment between offshore vessels while at sea.
 - (ee) transshipping cargo between offshore vessels while at sea.
 - (ff) returning of an offshore vessel to a port in the Republic.
 - (gg) managing waste on an offshore vessel as the result of qualifying offshore shipping activities.
- (iii) Qualifying offshore shipping activities exclude
 - (aa) foreign offshore shipping.
 - (bb) maintaining, repairing or refitting an offshore vessel or its on-board equipment.
 - (cc) trips connected with the maintenance, repair or refit of an offshore vessel.
 - (dd) any onshore activities, including
 - (A) off-loading or stacking cargo by equipment or cranes on land; and
 - (B) operating any containers, stores or warehouses on land.
 - (ee) any activities related or incidental to the rendering of housing, accommodation, schooling or education.
 - (ff) any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.
- (iv) The extent of the refund in offshore shipping is 100 per cent of the general fuel levy plus 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying offshore shipping activities.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(v)	The user may apply for the refund specified in paragraph (g)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying offshore shipping activities in
(aa)	a local offshore vessel which has a transire as contemplated in the rules for section 7 and section 14; and
(bb)	the operating of the equipment used on board that vessel;
	provided such local offshore vessel and its on-board equipment are listed in the registration profile of the user for use in qualifying offshore shipping activities.
(vi)	The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (g)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).
(vii)	Notwithstanding the logbook obligations prescribed in paragraph (b)
(aa)	storage logbook records are not required in respect of the storage facility comprised of the distillate fuel tank which forms an integral part of the structure of the offshore vessel, provided the particulars of all eligible purchases of distillate fuel received, stored, dispensed, disposed of or lost in any manner in respect of that storage facility are reflected in the usage logbook records for the offshore vessel on board which such storage facility is located; and
(bb)	usage logbook records are not required in respect of the on-board equipment referred to in paragraph (g)(v) and the volume of distillate fuel dispensed to and used in such on-board equipment must form a constituent part of the usage logbook records for the offshore vessel on board which such equipment is located.
(h)	Harbour shipping: Refund of levies on eligible purchases of distillate fuel used in harbour shipping
(i)	For the purposes of paragraph (h), unless the context otherwise indicates
(aa)	"foreign harbour shipping" means harbour shipping conducted in any harbour vessel other than a local harbour vessel.
(bb)	"local harbour vessel" means any harbour vessel having South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951) or the Ship Registration Act, 1998 (No. 58 of 1998).
(cc)	"harbour shipping" means the operation for commercial gain of any harbour vessel whose navigation does not extend beyond the seaward limits of the jurisdiction of the harbour authority of the port in the Republic at which such vessel is employed.
(dd)	"harbour vessel" means any type of craft or structure, however propelled or moved, which is able to float or be floated and to move or be moved as an entity from one place to another, which is navigated in, on or above water within the confines of a port, and includes all gear, equipment, stores, cargo and fuel on board such vessel. A harbour vessel includes a -
(A)	tug;
(B)	dredger;
(C)	sludge vessel;
(D)	barge;
(E)	lighter; and

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(F)	pontoon.
(ee)	qualifying harbour shipping activities means those actions which are required for the operation of local harbour vessels in harbour shipping, which are limited to the activities of paragraph (h)(ii) and excludes the activities of paragraph (h)(iii).
(ff)	"transshipping" means transferring equipment, fuel or cargo from one vessel to another.
(ii)	Qualifying harbour shipping activities are limited to
(aa)	propulsion of a harbour vessel.
(bb)	operating any equipment on a harbour vessel.
(cc)	transshipping fuel between harbour vessels.
(dd)	transshipping equipment between harbour vessels.
(ee)	managing waste on a harbour vessel as the result of qualifying harbour shipping activities.
(iii)	Qualifying harbour shipping activities exclude
(aa)	foreign harbour shipping.
(bb)	relocating or transporting a harbour vessel between ports.
(cc)	maintaining, repairing or refitting a harbour vessel or its on-board equipment.
(dd)	trips connected with the maintenance, repair or refit of a harbour vessel.
(ee)	any onshore activities, including
(A)	off-loading or stacking cargo by equipment or cranes on land; and
(B)	operating any containers, stores or warehouses on land.
(ff)	any activities related or incidental to the rendering of housing, accommodation, schooling or education.
(gg)	any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.
(iv)	The extent of the refund in harbour shipping is 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying harbour shipping activities.
(v)	The user may apply for the refund specified in paragraph (h)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying harbour shipping activities in
(aa)	a local harbour vessel; and
(bb)	the operating of the equipment used on board that vessel;
	provided such local harbour vessel and its on-board equipment are listed in the registration profile of the user for use in qualifying harbour shipping activities.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(vi)	The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (h)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).
(vii)	Notwithstanding the logbook obligations prescribed in paragraph (b)
(aa)	storage logbook records are not required in respect of the storage facility comprised of the distillate fuel tank which forms an integral part of the structure of the harbour vessel, provided the particulars of all eligible purchases of distillate fuel received, stored, dispensed, disposed of or lost in any manner in respect of that storage facility are reflected in the usage logbook records for the harbour vessel on board which such storage facility is located; and
(bb)	usage logbook records are not required in respect of the on-board equipment referred to in paragraph (h)(v) and the volume of distillate fuel dispensed to and used in such on-board equipment must form a constituent part of the usage logbook records for the harbour vessel on board which such equipment is located.
(i)	Rail freight transport: Refund of levies on eligible purchases of distillate fuel used in rail freight transport
(i)	For the purposes of paragraph (i), unless the context otherwise indicates
(aa)	"foreign rail freight transport" means any rail freight transport conducted outside the borders of the Republic.
(bb)	"freight train" means any individual or group of freight wagons used for the purpose of transporting cargo by rail.
(cc)	"qualifying rail freight transport activities" means those actions which are required for the operation of rail freight locomotives in rail freight transport, which are limited to the activities of paragraph (i)(ii) and excludes the activities of paragraph (i)(iii).
(dd)	"rail freight locomotive" means any type of self-propelled, vehicular engine, powered by distillate fuel, which provides the motive power for pulling or pushing a freight train, but excludes any locomotive capable of carrying passengers.
(ee)	"rail freight transport" means the haulage for commercial gain of a freight train by one or more rail freight locomotives on a public railway within the borders of the Republic for the purpose of transporting cargo all or some of the way between the shipper and the intended destination as part of the logistics chain.
(ii)	Qualifying rail freight transport activities are limited to
(aa)	propulsion of a rail freight locomotive.
(bb)	operating any equipment on a rail freight locomotive.
(cc)	relocating a rail freight locomotive by rail without a freight train.
(dd)	relocating an empty or partially empty freight train by rail after the delivery of its cargo.
(ee)	shunting of a rail freight locomotive or a freight wagon to assemble or disassemble a freight train.
(ff)	managing waste on a rail freight locomotive as the result of qualifying rail freight transport activities.
(iii)	Qualifying rail freight transport activities exclude
(aa)	foreign rail freight transport

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(bb)	maintaining, repairing or refitting a rail freight locomotive, its on-board equipment, or a freight wagon.
(cc)	trips connected with the maintenance, repair or refit of a rail freight locomotive or a freight wagon.
(dd)	any activities related or incidental to the rendering of housing, accommodation, schooling or education.
(ee)	any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.
(iv)	The extent of the refund in rail freight transport is 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying rail freight transport activities.
(v)	The user may apply for the refund specified in paragraph (i)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying rail freight transport activities in
(aa)	a rail freight locomotive; and
(bb)	the operating of the equipment used on board that locomotive; provided such rail freight locomotive and its on-board equipment are listed in the registration profile of the user for use in qualifying rail freight transport activities.
(vi)	The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (i)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).
(vii)	Notwithstanding the logbook obligations prescribed in paragraph (b), usage logbook records are not required in respect of the on-board equipment referred to in paragraph (i)(v) and the volume of distillate fuel dispensed to and used in such on-board equipment must form a constituent part of the usage logbook records for the rail freight locomotive on board which such equipment is located.
(j)	Electricity generation: Refund of levies on eligible purchases of distillate fuel used in electricity generation
(i)	For the purposes of paragraph (j), unless the context otherwise indicates
(aa)	electricity generation means the production and supply for commercial gain of electricity to the national electricity distribution network.
(bb)	electricity generation plant means an industrial facility for electricity generation which utilises open cycle gas turbine units with a combined capacity exceeding 200 megawatt and which is limited to the electricity generation plants known as
(A)	Ankerlig Power Station situated at Atlantis;
(B)	Gourikwa Power Station situated at Mossel Bay;
(C)	Dedisa Power Station situated at Gqeberha; and
(D)	Avon Power Station situated at Shakaskraal.
(cc)	qualifying electricity generation activities means those actions required for the operation of electricity generation plants in electricity generation, which are limited to the activities of paragraph (j)(ii) and excludes the activities of paragraph (j)(iii).

(ii)	Qualifying electricity generation activities are limited to
(aa)	warming up of an open cycle gas turbine for electricity generation.
(bb)	working of an open cycle gas turbine for electricity generation.
(cc)	cooling off of an open cycle gas turbine after electricity generation.
(dd)	managing waste at an electricity generation plant as the result of qualifying electricity generation activities.
(iii)	managing waste at an electricity generation plant as the result of qualifying electricity generation activities.
(aa)	maintaining, repairing or refitting an open cycle gas turbine or electricity generation plant.
(bb)	any activities related or incidental to the maintenance, repair or refit of an open cycle gas turbine or electricity generation plant.
(cc)	any activities related or incidental to the rendering of housing, accommodation, schooling or education.
(dd)	any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.
(iv)	The extent of the refund in electricity generation is 50 per cent of the general fuel levy plus 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying electricity generation activities.
(v)	The user may apply for the refund specified in paragraph (j)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying electricity generation activities in respect of electricity generation plants which are listed in the registration profile of the user for use in qualifying electricity generation activities.
(vi)	The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (j)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1893

18 Maart 2022

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/57)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangeleen met ingang vanaf 'n datum wat deur die Adjunk Minister bepaal sal word deur kennisgewing in die Staatskoerant.



DR DAVID MASEKELA
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

6. Vir die doeleindes van item 670.04 gelees met die voorserings van artikel 75 (1A) en (4A):

(a) Omskrywings

Vir die doeleindes van hierdie Opmerking, betelwe as die samehang anders aandui -

(i) "distillaatbrandstof" beteken -

(aa) distillaatbrandstof en bio-diesel soos beoog in artikel 37B (1) ten opsigte waarvan die brandstofheffing en Padongelukfondsheffing betaal is soos onderskeidelik in Deel 5A en Deel 5B van Bylae Nr. 1 voorgeskryf is en wat behoorlik vir binnelandse gebruik geklaar is of geag word vir binnelandse gebruik behoorlik geklaar te wees, hetsy sodanige distillaatbrandstof en bio-diesel vermeng is al dan nie; en

(bb) sluit die volgende uit:

(A) "rooklose diesel" 'n mengsel van kerosene en smeermiddel, normaalweg gebruik in ondergrondse myne;

(B) enige mengsel van distillaatbrandstof met kerosene of enige ander bestanddeel behalwe bio-diesel; en

(C) enige distillaatbrandstof geklaar vir uitvoer of skeepsvorrade of ingevoelge enige ander procedure behalwe vir binnelandse gebruik of waarop die heffings nie betaal is nie soos beoog in paragraaf (a)(i)(aa);

(ii) "droë kontrakteer" beteken 'n persoon wat gekontrakteer word deur 'n gebruiker vir die huur, bruikuur of bevrugting van enige bate om enige kwalifiserende aktiviteit te verrig of met die doel om enige kwalifiserende aktiviteit te verrig ten opsigte waarvan die distillaatbrandstof uit geskikte aankope van die gebruiker verskat word;

(iii) "geskikte aankope" beteken aankope van distillaatbrandstof deur die gebruiker -

(aa) vanaf verkopers van petroleum produkte wie gelys is in die registrasie profiel van die gebruiker as verkopers van geskikte aankope van distillaatbrandstof aan daardie gebruiker; en

(bb) wat -

(A) deur die gebruiker afgehaal word, afgelewer word deur sodanige verkopers, of afgelewer word deur vervoersers wie gelys is in die registrasie profiel van die gebruiker as vervoersers van geskikte aankope van distillaatbrandstof vir daardie gebruiker;

(B) direk vrygestel word vir gebruik of berging in opslagsiliete wat deur die gebruiker beheer word en gelys is in die registrasie profiel van die gebruiker as opslag siliete van geskikte aankope van distillaatbrandstof deur sodanige gebruiker;

(C) direk vrygestel word of vanaf sodanige opslagsiliete vir gebruik deur die gebruiker of deur die droë kontrakteur van die gebruiker, met dien verstande dat die diesel terugbetaling verwantskappe tussen daardie gebruiker en die van die droë kontrakteurs gelys is in die registrasie profiel van sodanige gebruiker; en

(D) gebruik word deur die gebruiker of deur sodanige droë kontrakteur van die gebruiker in die bates wat gelys is in die registrasie profiel van daardie gebruiker as bates wat aangedryf word deur sodanige geskikte aankope van distillaatbrandstof om die kwalifiserende aktiviteit te verrig wat gelys is in die registrasie profiel van sodanige gebruiker en voorgeskryf word in hierdie Opmerking.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (iv) "algemene brandstofheffing" beteken die heffing soos beoog in Opmerkings 6 en 8 van Deel 5A van Bylae No. 1 teen die skaal gespesifiseer in Opmerking 8(b)(i) vir distillaatbrandstof en Opmerking 8(c)(i) vir bio-diesel onderskeidelik van die genoemde Deel 5A.
- (v) "nie-gesikhte aankope" beteken aankope van distillaatbrandstof deur die gebruiker -
- (aa) wat nie voldoen aan die vereistes vir "gesikhte aankope" soos in hierdie Opmerking voorgeskryf is nie; of
- (bb) wat -
- (A) bekom word met korting op reg kragtens enige item van enige Bylae;
- (B) weggemaak word daarvan op enige manier; of
- (C) op enige manier verloor word.
- (vi) "persoon" beteken 'n -
- (aa) natuurlike persoon wat normaalweg in die Republiek woonagtig is;
- (bb) vennootskap van persone wat normaalweg in die Republiek woonagtig is;
- (cc) gesamentlike onderneming van persone wat normaalweg in die Republiek woonagtig is;
- (dd) oningelyfde instansie van persone wat normaalweg in die Republiek woonagtig is;
- (ee) regpersoon wat in die Republiek geregistreer is ooreenkomstig met die wette van die Republiek en wat sy plek van effektiewe bestuur in die Republiek het.
- (vii) "registrasie profiel" beteken die elektroniese profiel wat 'n persoon moet skep en onderhou om sodoende geregistreer te wees as 'n diesel terugbetalingsgebruiker soos beoog in artikel 75(1A)(b) en die reëls daartoe.
- (viii) "artikel", tensy anders gespesifiseer, verwys na die betrokke artikel van hierdie Wet.
- (ix) "verkoper" beteken 'n persoon, uitgesonderd 'n gebruiker, wie -
- (aa) 'n lopende saak bedryf vir die verkoop van distillaatprodukte;
- (bb) gelisensieër is as 'n groot- of kleinhandelaar ingevolge die Petroleum Produkte Wet, 1977 (Wet Nr. 120 van 1977);
- (cc) distillaatbrandstof aankoop van vervaardigers of groothandelaars wie gelisensieër is as sodanig ingevolge die Petroleum Produkte Wet, 1977 (Wet Nr. 120 van 1977), behalwe in die geval van die verkoper se invoer van distillaatbrandstof;
- (dd) geregistreer is as 'n verkoper van gesikhte aankope van distillaatbrandstof aan gebruikers soos voorgeskryf is in reël 75.25.02; en
- (ee) verkoop distillaatbrandstof direk aan gebruikers as eind-gebruikers vir hulle eie gebruik.
- (x) "opslag-fasiliteit" beteken 'n brandstoftekn wat onder die beheer van die gebruiker is vir veilige bewaring van gesikhte aankope van sodanige gebruiker, wat beperk is tot 'n -
- (aa) distillaatbrandstoftekn geteë op 'n vaste geografiese ligging soos toepaslik in landbou, aanlandige mynbou, spoorweg vervoer en elektrisiteitsopwekkingsaanlegte;

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

(bb)	distillaatbrandstofwa en distillaatbrandstofrok soos toepaslik in landbou, aanlandige mynbou; en
(cc)	distillaatbrandstofrenk wat 'n integrale deel vorm van die struktuur van 'n vaartuig in visvang, aflandige mynbou, aflandige verskeping en hawe verskeping of 'n integrale deel van 'n installasie in aflandige mynbou soos toepaslik.
(xi)	"gebruiker" beteken 'n persoon wat geregistreer is as 'n diesel terugbetaling gebruiker soos beoog in artikel 75(1A)(b) en die reëls daartoe, met inbegrip van enige nat kontrakteur so geregistreer en sluit uit enige droë kontrakteur.
(xii)	"nat kontrakteur" beteken 'n persoon gekontrakteer deur 'n gebruiker vir die huur, bruikhuur of bevrugting van enige bate om enige kwalifiserende aktiwiteit te verrig ten opsigte waarvan die distillaatbrandstof uit geskikte aankope van die kontrakteur verskaf word;
(b)	Administratiewe vereistes en brondokumente om terugbetaling aansoeke te staaf
(i)	Die gebruiker mag slegs vir 'n terugbetaling aansoek doen ten opsigte van geskikte aankope deur daardie gebruiker ten opsigte waarvan die -
(aa)	oorspronklike faktuur beoog in artikel 75(4A)(c) en gespesifiseer is in paragraaf (b)(ii); en
(bb)	fakture, boeke, rekenings en dokumente beoog in artikel 75(4A)(d) en (e) en gespesifiseer is in paragraaf (b)(iv); voorsien is, voltooi en gehou soos voorgeskryf.
(ii)	Indien die gebruiker meer as een kategorie van kwalifiserende bedrywighede uitvoer, of enige nie-kwalifiserende bedrywighede, moet die gebruiker die rekords na verwys in paragraaf (b)(i) apart hou om te bewys hoe distillaatbrandstof bekom, aangekoop, ontvang, afgelewer, geberg en uitgedeel vir gebruik, gebruik, weggemaak of verloor was ten opsigte van elke kategorie van kwalifiserende bedrywighede of enige nie-kwalifiserende bedrywighede.
(iii)	
(aa)	Die gebruiker moet alle geskikte aankope deur die aankoop van sodanige distillaatbrandstof bekom van verkopers van petroleumprodukte wie gelys is in die registrasie profiel van die gebruiker as verkopers van geskikte distillaatbrandstof aan daardie gebruiker.
(bb)	Vir die doeleindes van artikel 75(4A)(c), moet sodanige verkoper die gebruiker voorsien met 'n oorspronklike faktuur en 'n afskrif van sodanige faktuur hou wat die besonderhede van elke aankoop van distillaatbrandstof deur daardie gebruiker reflekteer beskikbaar vir inspeksie deur die Kommissaris vir 'n tydperk van vyf jaar bereken vanaf die einde van die kalender jaar waarin sodanige rekord geskep is.
(cc)	Die oorspronklike faktuur gespesifiseer in paragraaf (b)(iii)(bb) moet die volgende reflekteer -
(A)	datum van die verkoop;
(B)	naam, besigheid naam (indien enige) en die fisiese adres van die verkoper;
(C)	naam, besigheid naam (indien enige) en die fisiese adres van die gebruiker;
(D)	volume in liters van distillaatbrandstof verkoop; en
(E)	totale prys van die gefaktureerde verkoop.
(iv)	

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (aa) Vir die doeleindes van artikel 75(4A)(d) en (e), moet die gebruiker sodanige boeke, rekenings en dokumente voltooi en sodanige fakture, boeke, rekenings en dokumente wat die besonderhede soos in hierdie Opmerking gespesifiseer reflekteer, beskikbaar maak vir inspeksie deur die Kommissaris vir 'n tydperk van vyf jaar bereken vanaf die einde van die kalender jaar waarin sodanige rekord geskep is.
- (bb) Die fakture, boeke, rekenings en dokumente in paragraaf (b)(iv)(aa) moet insluit die toepaslike -
- (A) oorspronklike faktuur voorgeskryf in paragraaf (b)(iii);
 - (B) oorspronklike afleweringsnota voorgeskryf in paragraaf (b)(v);
 - (C) opslaglogboeke voorgeskryf in paragraaf (b)(vi);
 - (D) gebruiklogboeke voorgeskryf in paragraaf (b)(vii) of paragraaf (c)(viii);
 - (E) brondokumente wat die voltooiing van sodanige logboeke deur die gebruikers bevestig;
 - (F) rekords van distillaatbrandstof ontvang onder korting van reg ingevolge enige item van enige Bylae;
 - (G) rekords voorgeskryf in paragraaf (b)(viii) by die verwyder op enige manier van distillaatbrandstof; en
 - (H) rekords voorgeskryf in paragraaf (b)(ix) by die verlies op enige manier van distillaatbrandstof.
- (v)
- (aa) Kwalifiserende aankope van distillaatbrandstof mag deur die gebruiker afgehaal word, afgelewer word deur die verkopers daarvan, of afgelewer word deur vervoerders van geskikte aankope van distillaatbrandstof vir daardie gebruiker;
- (bb) Sodanige verkopers of vervoerders moet die gebruiker voorsien met 'n oorspronklike faktuur en 'n afskrif van sodanige faktuur hou wat die besonderhede van elke aankoop van distillaatbrandstof deur daardie gebruiker reflekteer, beskikbaar maak vir inspeksie deur die Kommissaris vir 'n tydperk van vyf jaar bereken vanaf die einde van die kalender jaar waarin sodanige rekord geskep is; en
- (cc) Die oorspronklike faktuur gespesifiseer in paragraaf (b)(v)(bb) moet die volgende reflekteer -
- (A) datum van die aflewering;
 - (B) naam, besigheid naam (indien enige) en die fisiese adres van die vervoerder;
 - (C) naam, besigheid naam (indien enige) en die fisiese adres van die verkoper;
 - (D) naam, besigheid naam (indien enige) en die fisiese adres van die gebruiker;
 - (E) fisiese adres waartoe die distillaatbrandstof afgelewer was;
 - (F) volume in liters van distillaatbrandstof verkoop;
 - (G) totale prys van die gefaktureerde verkoop; en
 - (H) voertuig identifikasie nommer (VIN) van die afleweringsvoertuig of die sleepwa.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

(vi)

- (aa) Die gebruiker moet die opslagfasiliteite vir geskikte aankope van distillaatbrandstof deur daardie gebruiker beheer en moet elke sodanige opslagfasiliteit lys tesame met die identifiserende kenmerke en brandstof bergings vermoë, sowel as die fisiese adres van enige sodanige bergingsfasiliteit wat geleë is by 'n vaste geografiese ligging, wat gelys is in die registrasie profiel van sodanige gebruiker.
- (bb) Die gebruiker moet 'n maandelikse opslaglogboek voltooi ten opsigte van elke sodanige bergingsfasiliteit wat die besonderhede reflekteer van alle geskikte aankope van distillaatbrandstof ontvang, geberg, vrygestel, wegemaak of verlore is op enige manier gedurende daardie maand.
- (cc) Die opslaglogboek voorgeskryf in paragraaf (b)(vi)(bb) moet ten minste die inligting verskaf soos voorgeskryf in die Eksterne Beleid en die profielvorm vir minimum opslaglogboek vereistes wat beskikbaar is op die SAID webwerf by - <https://www.sars.gov.za/>

(vii)

- (aa) Die gebruiker moet die gebruik van geskikte aankope van distillaatbrandstof deur daardie gebruiker of enige droë kontrakteur van daardie gebruiker beheer soos voorgeskryf is in hierdie Opmerking en moet elke bate lys wat aangedryf is deur sodanige distillaatbrandstof om kwalifiserende bedrywighede uit te voer, tesame met die identifiserende kenmerke, maak, model en brandstofteknik vermoë van daardie bate, sowel as die fisiese adres van enige sodanige bate wat geleë is by 'n vaste geografiese ligging, wat gelys is in die registrasie profiel van sodanige gebruiker.
- (bb) Die gebruiker moet 'n maandelikse bergingslogboek voltooi wat die besonderhede reflekteer van alle geskikte aankope van distillaatbrandstof direk vrygestel of van enige opslagfasiliteit vir gebruik, elke manier van toepassing van sodanige distillaatbrandstof, alle bates aangedryf deur sodanige distillaatbrandstof, en die doel van elke bedrywighede uitgevoer met sodanige distillaatbrandstof gedurende daardie maand.
- (cc) Die gebruikslogboek voorgeskryf in paragraaf (b)(vii)(bb) moet ten minste die inligting verskaf soos voorgeskryf in die Eksterne Beleid en die profielvorm vir minimum gebruikslogboek vereistes ten opsigte van elke kategorie van kwalifiserende bedrywighede wat beskikbaar is op die SAID webwerf by - <https://www.sars.gov.za/>
- (dd) Die gebruiker mag skriftelike toestemming versoek vanaf die Kommissaris vir die goedkeuring van 'n vereenvoudigde logboek formaat, wat minder gedetailleerde inligting reflekteer in vergelyking met die minimum logboek vereistes na verwys in paragraaf (b)(vii)(cc), in gevalle waar -
- (A) die vlak van distillaatbrandstof in die brandstofteknik van 'n gespesifiseerde klas bate nie met enige sekerheid gemeet kan word om die gebruik daarvan te bepaal na elke toepassing nie en die gebruiker stem in om konsekwent die volume brandstof gebruik in daardie klas bate deur die konsekwente hervulling daarvan, met dien verstande dat die brandstofteknik van sodanige klas bate altyd vol gehou word by die begin en hervul word op die einde van elke toepassing;
- (B) die vlak van distillaatbrandstof in die brandstofteknik van 'n gespesifiseerde klas bate nie met enige sekerheid gemeet kan word by maandeinde om die maandelikse gebruik daarvan te bepaal nie en die gebruiker stem in om konsekwent die sluitingsbalans te reken vir sodanige klas bate om 'n vol tenk te wees;

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (C) die gebruiker konsekwent satelietopspringstegnologie aanwend ten opsigte van 'n gespesifiseerde klas bate van daardie gebruiker met die doel om die voorgestelde alternatiewe logboek oplossing van sodanige gebruiker op te bou met Globale Positionering Stelsel Inskrywings wat die akkurate ligging van sodanige klas bate ten alle tye weergee; of
- (D) die gebruiker konsekwent nabyheids waarskuwing of dergelike tegnologie ten opsigte van 'n gespesifiseerde klas bate ten doele die voorgestelde alternatiewe logboek oplossing van sodanige gebruiker met ware tyd inligting inskrywings wat die akkurate geografiese ligging van sodanige klas bate ten alle tye bevestig.
- (viii)
- (aa) Geskikte aankope van distillaatbrandstof wat die gebruiker verwyder, hetsy deur verkoop, ruilhandel, skenking of enige ander manier, kwalifiseer nie vir 'n terugbetaling nie en vorm deel van ongeskikte aankope van daardie gebruiker wat sodanige gebruiker moet uitsluit van enige aansoek om terugbetaling.
- (bb) Die gebruiker moet die ontvanger van die verwyderde distillaatbrandstof voorsien van 'n oorspronklike faktuur en 'n afskrif van sodanige faktuur hou wat die besonderhede van elke verwydering van distillaatbrandstof weergee, wat ten minste die volgende moet insluit -
- (A) datum van verwydering;
 - (B) naam, besighedsnaam (indien enige) en die fisiese adres van die verbruiker;
 - (C) naam, besighedsnaam (indien enige) en die fisiese adres van die ontvanger;
 - (D) beskrywing van die manier van die verwydering;
 - (E) volume in liters van die distillaatbrandstof verwyder;
 - (F) beskrywing van die vergoeding ontvang; en
 - (G) waarde van die vergoeding ontvang.
- (ix)
- (aa) Geskikte aankope van distillaatbrandstof wat die gebruiker verloor, hetsy deur ongeluk, diefstal, lekkasie of enige ander manier, kwalifiseer nie vir 'n terugbetaling nie en vorm deel van ongeskikte aankope van daardie gebruiker wat sodanige gebruiker moet uitsluit van enige aansoek om terugbetaling.
- (bb) Die gebruiker moet die verlies van distillaatbrandstof aantekene en 'n afskrif van sodanige aantekening hou wat die besonderhede van elke verlies van distillaatbrandstof weergee, wat ten minste die volgende moet insluit -
- (A) datum wat die verlies opgespoor was;
 - (B) geraamde datum wanneer die verlies plaasgevind het;
 - (C) ligging waar die verlies gebeur het;
 - (D) omstandighede rondom die verlies;
 - (E) volume in liters van die distillaatbrandstof verloor;

(F)	manier waarin die volume bereken was;
(G)	totale berekende waarde van die distillaatbrandstof verloor;
(H)	afskrif van die polisie verslag waar toepaslik; en
(I)	besonderhede van die versekeringsels waar toepaslik.
(x)	Vir die doeleindes van artikel 75(1)(d)(i), moet die gebruiker 'n verklaring aan die Kommissaris voorlê op sodanige ty en in sodanige vorm en ondersteun deur sodanige dokumente soos die Kommissaris mag bepaal wat die besonderhede verwant aan die aankoop en gebruik van die distillaatbrandstof deur daardie gebruiker rakende enige terugbetalings aan sodanige gebruiker bestaan.
(c)	<p>Landbou: Terugbetaling van heffings op geskikte aankope van distillaatbrandstof gebruik by landbou</p> <p>(i) Vir die doeleindes van paragraaf (c), tensy die samehang anders aandui -</p> <p>(aa) "landbou" beteken die verwesenliking van enige landbou produkte vir kommersiële gewin op die landbou eiendom.</p> <p>(bb) "landbou produkte" beteken enige boerdery of bosbou produkte of deur produkte in hulle natuurlike staat, hetsy vir bemerking verpak al dan nie, wat natuurlik voorkom of daartoe gebring is vir landbou doeleindes op die landbou eiendom.</p> <p>(cc) "landbou eiendom" beteken enige ligging in die Republiek waar kwalifiserende landbou bedrywighede onderneem is.</p> <p>(dd) "landbou vereistes" beteken insette, toerusting en voertuie wat noodsaaklik is vir die beoefening van landbou en die uitvoering van kwalifiserende landbou bedrywighede op die landbou eiendom.</p> <p>(ee) "gewas" beteken enige boerdery of landbou gewas op die landbou eiendom vir die verwesenliking van landbou produkte.</p> <p>(ff) "plaas dier" beteken enige mak of wilde dier, hetsy gewerwel of ongewerwel al dan nie, op die landbou eiendom vir die verwesenliking van landbou produkte, met inbegrip van alle jeugdige stadiums van sodanige dier.</p> <p>(gg) "swaar voertuig" beteken 'n voertuig wat 'n bruto voertuig massa (BVM) gelyk aan of groter as 4.5 ton het. Die BVM van 'n voertuig is die BVM wat aanvaar word deur die owerheid wat die voertuig geregistreer het. Sloopwaens kan nie ingesluit word by die BVM van 'n onbuigsame voertuig. Vir 'n geartikuleerde voertuig, is die BVM die gesamentlike massa van die kragbron en die leunwa.</p> <p>(hh) "kwalifiserende landbou bedrywighede" beteken daardie aksies wat vereis word vir die verwesenliking van landbou produkte op die landbou eiendom en die vervoer van sodanige landbou produkte vir aflewering tot en met die naaste mark, wat beperk word tot die bedrywighede van paragraaf (c)(iii).</p> <p>(ii) "gespesialiseerde vragvervoer voertuig" beteken 'n voertuig wat spesiaal aangepas is vir die eksklusiewe vervoer van landbou produkte na die mark en daarvoor ongeskik is om enige ander kommoditeit as landbou produkte te dra.</p> <p>(ii) Kwalifiserende landbou bedrywighede word beperk tot -</p> <p>(aa) skoonmaak, voorbereiding en instandhouding van die landbou-eiendom vir gebruik by landbou.</p>

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (bb) bestuur, inspeksie en bewaring van die landbou eiendom vir gebruik by landbou.
- (cc) ontwikkeling en onderhoud van fisiese infrastruktuur op die landbou eiendom vir gebruik by landbou.
- (dd) toegang en verspreiding van water op die landbou eiendom vir gebruik by landbou.
- (ee) opwek en verspreiding van elektrisiteit op die landbou eiendom vir gebruik by landbou.
- (ff) omgewingsbestuur van die landbou impak op die landbou eiendom.
- (gg) bewaring van grond, water en bio-diversiteit op die landbou eiendom.
- (hh) ontwikkeling en instandhouding van brand bestrydings toegangspaaie en brandstroke op die landbou eiendom.
- (ii) ontwikkeling van en instandhouding van vervoer netwerke op die landbou eiendom vir gebruik by landbou.
- (jj) vervoer van landbou benodighede en arbeiders op die landbou eiendom vir gebruik by landbou.
- (kk) aanplant, verbouing, kweek en bewaring van gewasse op die landbou eiendom.
- (ll) oes, vervoer, berging en bewaring van gewasse op die landbou eiendom.
- (mm) teel, versorging, groot maak en bewaring van plaas diere op die landbou eiendom.
- (nn) uitdunning, vervoer, berging en bewaring van plaas diere op die landbou eiendom.
- (oo) voorbereiding van landbou produkte vir vervoer vanaf die landbou eiendom.
- (pp) vervoer van landbou produkte vanaf die landbou eiendom tot by die aflewering daarvan aan die naaste mark.
- (qq) terugkeer van 'n gespesialiseerde vragvervoer voertuig na die landbou-eiendom vanaf die naaste mark aflewering van landbou produkte.
- (rr) bestuur van afval op die landbou eiendom as gevolg van kwalifiserende landbou bedrywighede.
- (iii) Kwalifiserende landbou bedrywighede sluit uit -
 - (aa) vervoer van landbou benodighede of arbeiders na of vanaf die landbou eiendom.
 - (bb) vervoer van landbou benodighede of arbeiders tussen nie-aangrensende dele van die landbou eiendom.
 - (cc) instandhouding, herstel of hermontering van landbou benodighede.
 - (dd) ritte in verband met die instandhouding, herstel of hermontering van enige voertuig.
 - (ee) verandering van die natuurlike staat van landbou produkte verder as die bewaring daarvan.
 - (ff) enige bedrywighede verwant of toevallig aan sodanige verandering van landbou produkte.
 - (gg) transformering van landbou produkte deur enige proses van vervaardiging.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (hh) enige bedrywighede verwant of toevallig aan sodanige transformering van landbou produkte.
- (ii) vervoer van landbou produkte vanaf die landbou-eiendom deur die koper daarvan.
- (jj) vervoer van landbou produkte vanaf die landbou-eiendom deur 'n nat kontrakteur in enige voertuig anders as 'n swaar voertuig.
- (kk) terugkeer van enige voertuig anders as 'n gespesialiseerde vragvervoer voertuig na die landbou-eiendom na die vervoer van landbou produkte.
- (ll) enige bedrywighede verwant of toevallig aan die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
- (mm) enige bedrywighede verwant of toevallig aan die verskaffing van passasier, sport, ontspanning of toerisme dienste.
- (iv) Die volgende toerusting en voertuie word beskou as toegewyd aan die verrigting van hoofsaaklike kwalifiserende landbou bedrywighede. Wanneer sodanige toerusting en voertuie direk aangedryf is deur distillaatbrandstof, sal die logboek vereistes van paragraaf (c)(viii)(bb) van toepassing wees.
- (aa) ploeg
- (bb) skoffelploeg
- (cc) êe
- (dd) operdploeg
- (ee) planter
- (ff) verspreier
- (gg) sproeier
- (hh) blaser
- (ii) kettingsaag
- (jj) snyer
- (kk) snymasjien
- (ll) hakker
- (mm) boom kapper
- (nn) trosmaker
- (oo) maaier
- (pp) kapper
- (qq) skeurploeg
- (rr) kapper

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

(ss)	strooinismasjien
(tt)	ontstompmasjien
(uu)	spaandermasjien
(vv)	hammermeul
(ww)	baler
(xx)	hystoestel ("yarder")
(yy)	vangoestel
(zz)	gryplaaiër
(aaa)	versender
(bbb)	skuifblok ("skidder")
(ccc)	voermenger
(v)	Die mate van terugbetaling in landbou is 32 persent van die algemene brandstofheffing plus 80 persent van die Padongelukfondsheffing afgerond tot die naaste sente per liter van distillaatbrandstof gebruik by kwalifiserende landbou bedrywigheede.
(vi)	Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (c)(v) gespesifiseer slegs ten opsigte van geskikte aankope deur die gebruiker van distillaatbrandstof wat gebruik was by kwalifiserende landbou bedrywigheede in -
(aa)	toerusting en voertuie wat gelys is in die registrasie profiel van die gebruiker vir gebruik by kwalifiserende landbou bedrywigheede en wat gebruik is op die landbou-eiendom wat gelys is in die registrasie profiel van die gebruiker; en
(bb)	voertuie wat gelys is in die registrasie profiel van die gebruiker vir die vervoer van landbou produkte vanaf die landbou-eiendom wat gelys is in die registrasie profiel van die gebruiker tot by die aflewering daarvan by die naaste mark.
(vii)	Die gebruiker moet enige nie-geskikte aankope uitsluit van sodanige terugbetalingsaansoek en moet demonstreer dat die voorwaardes gespesifiseer in paragraaf (c)(vi) mee nagekom is deur die terugbetalingsaansoek te verifieer deur die nodige bevestigende bron dokumente in paragraaf (b) voorgeskryf.
(viii)	Nieteenstaande die logboek verpligtinge voorgeskryf in paragraaf (b) -
(aa)	waar die volume van distillaatbrandstof gebruik in enige voertuig vir die vervoer van landbou produkte vanaf die landbou-eiendom en terugkeer na die landbou-eiendom nie met enige redelike sekerheid vasgestel kan word nie, moet die volume distillaatbrandstof so gebruik bepaal word op die gemiddelde skaal van brandstof verbruik oor die totale tydperk of die totale afstand gereis; en
(bb)	'n gedetailleerde gebruiksligboek is nie vereis ten opsigte van die distillaatbrandstof gebruik om die toerusting en voertuie in paragraaf (c)(iv) direk aan te dryf nie en die volume distillaatbrandstof so gebruik moet bevestig word deur maandelikse vereenvoudigde gebruik logboek wat ten minste die inligting voorgeskryf in die Eksterne Beleid en die profielvorm vir minimum bergingslogboek vereistes wat beskikbaar is op die SAID webwerf by

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

<https://www.sars.gov.za/>

- (ix) Kleinskaal suikerriet produsente met 'n gemiddelde produksie van hoogstens 1 800 tonne van suikerriet jaarliks en wie nie in staat is om met die logboek vereistes voorgeskryf in paragraaf (b) te voldoen nie mag reël vir die suikemeule waarna die suikerriet van hierdie produsente gelewer is om as agente op te tree namens sodanige produsente op die grondslag in paragraaf (c)(xi) voorgeskryf.
- (x) Kleinskaal bosbou produsente met 'n gemiddelde produksie van hoogstens die totale omset drumpel vir 'n mikro onderneming in die landbou sektor ingevolge die Nasionale Klein Ondernemings Wet, 1996 (Wet Nr. 102 van 1996) en wie nie in staat is om met die logboek vereistes voorgeskryf in paragraaf (b) te voldoen nie mag reël vir die bosbou meule waarna die bosbou produkte van hierdie produsente gelewer is om as agente op te tree namens sodanige produsente op die grondslag in paragraaf (c)(xi) voorgeskryf.
- (xi) Elke suikermeul na verwys in paragraaf (c)(ix) of bosbou meul na verwys in paragraaf (c)(x) wie in 'n agentskap verhouding tree met enige kleinskaal suikerriet produsente of kleinskaal bosbou produsente in daardie paragrawe onderskeidelik gespesifiseer is moet -
- (aa) registreer as 'n gebruiker en gemeenskaplike terugbetalingsaansoeke verwerk as 'n agent namens hierdie produsente in konsultasie met die Suid Afrikaanse Suiker Vereeniging (SASV) of Bosbou Suid Afrika (BSA) soos toepaslik.
- (bb) die gemeenskaplike terugbetalingsaansoeke bepaal namens hierdie produsente deur die tonnemaat van suikerriet of bosbou produkte van sodanige produsente afgelewer na die meul deur die gemiddelde diesel verbruik skaal in paragraaf (c)(xi)(cc) gespesifiseer te vermenigvuldig;
- (cc) die gemiddelde diesel verbruik skaal toepas soos jaarliks bereken deur SASV of BSA soos toepaslik, wat die gemiddelde volume distillaatbrandstof gebruik deur hierdie produsente en hulle droë kontrakteers, maar uitgesonderd die gemiddelde volume distillaatbrandstof gebruik deur nat kontrakteers van hierdie produsente, per tonnemaat suikerriet of bosbou produkte van sodanige produsente gelewer aan die meul; en
- (dd) van tyd tot tyd die gesamentlike terugbetalingspaaiement wat namens hierdie produsente ontvang is as deel van die prys betaal per tonnemaat suikerriet of bosbou produkte gelewer aan die meul deurgee.
- (d) Visvang: Terugbetaling van heffings op geskikte distillaatbrandstof gebruik by visvang**
- (i) Vir die doeleindes van paragraaf (d), tensy die samehang anders aandui -
- (aa) "kommersiële visvang permit" beteken visvang ten opsigte van 'n kommersiële visvang permit vir enige van die spesies, onderworpe aan die toegelate kommersiële vangs of totale toegepaste poging, of dele van albei, bepaal ingevolge die Wet op Mariene Lewensbronne, 1998 (Wet Nr. 18 van 1998).
- (bb) "kommersiële visvang permit" beteken permit uitgereik om kommersiële visvang te bedryf ingevolge die Wet op Mariene Lewensbronne, 1998 (Wet Nr. 18 van 1998).
- (cc) "vis" beteken die marine lewende bronne van die see, met inbegrip van enige akwatiese plant of dier hetsy visagtig al dan nie, en sluit hulle eiers, larwa en alle jeugdige stadiums in, maar sluit nie seevoëls en robbe in nie.
- (dd) "vis versamelingsuitrusting" beteken 'n drywende, onderwater of semi-onderwater toestel, hetsy geanker al dan nie, bedoel om vis te versamel, met inbegrip van enige drywende voorwerp waarop 'n toestel geplaas is om die ligging te fasiliteer.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (ee) "visvang vaartuig" beteken enige vaartuig normaalweg gebruik by visvang en enige vaartuig toegewy aan die hantering, berging, bewaring of verwerking van vis terwyl op see is wat aangedryf is deur binneboord enjins waarvan die brandstofte n integrale deel van die struktuur vorm en sluit in alle uitrusting, voorrade, vrag en brandstof aanboord sodanige vaartuig.
- (ff) "vis bewaring" beteken die bewaring deur enige metode van vis vir verkoop, met inbegrip van souting, versysing, verkoeling of bevroesing daarvan.
- (gg) "vis verwerking" beteken die verwerking deur enige metode van vis vir verkoop, met inbegrip van op sny, verdeel, skeiding, oopvlek, skoonmaak, sortering en veering daarvan.
- (hh) "buitelandse visvang" beteken visvang bedryf in die waters van die Republiek in enige visvang vaartuig anders as 'n plaaslike visvang vaartuig.
- (ii) "plaaslike visvang vaartuig" beteken enige visvang vaartuig wat Suid Afrikaanse nasionaliteit het ingevolge die Handelskeepsvaartwet, 1951 (Wet Nr. 57 van 1951) of die Skip RegistrasieWet, 1998 (Nr. 58 van 1998).
- (jj) "kwalifiserende visvang bedrywigheide" beteken daardie aksies wat vereis word binne die gebiedswaters van die Republiek vir kommersiële visvang op see op 'n plaaslike visvang vaartuig en die vervoer van vis op see tot die tyd dat dit eerste geland is, wat beperk word tot die bedrywigheide van paragraaf (d)(iii).
- (kk) "ontspannings visvang" beteken enige visvang gedoen vir vryetydsbesteding of sport en nie vir verkoop, ruilhandel of verdienste nie.
- (ll) "see" beteken die water van die see, sowel as die bedding van die see onder die laagwater merk soos omskryf in die SeekusWet, 1935 (Wet Nr. 21 van 1935), en binne die buitenste grense van -
- (A) die gebiedswaters van die Republiek soos beoog in artikel 4 van die Maritieme Sones Wet, 1994 (Wet Nr. 15 van 1994), met inbegrip van die water en die bedding van enige getyriewer en van enige getystrandmeer; en
- (B) die kontinentalebank van die Republiek soos beoog in artikel 8 van die Maritieme Sones Wet, 1994 (Wet Nr. 15 van 1994).
- (mm) "seekus visvang" beteken enige visvang gedoen in die gebied van sanderige, klipperige of rotsagtige land aangrensend en gelyk met die see tussen die hoogwater- en laagwatermerke soos omskryf in die SeekusWet, 1935 (Wet Nr. 21 van 1935).
- (nn) "bestaansvisvang" beteken enige visvang deur 'n natuurlike persoon wie gereeld visvang vir persoonlike gebruik of gebruik deur afhanklikes, met inbegrip van die plaaslike verkoop of ruilhandel van oortollige vangste van tyd tot tyd op onvolhoubare skaal.
- (oo) "transverskeping" beteken die oorslaas van toerusting, brandstof of vrag van een vaartuig na 'n ander.
- (pp) "waters van die Republiek" het die betekenis daaraan geheg in "see" in hierdie paragraaf.
- (ii) Kwalifiserende visvang bedrywigheide word beperk tot -
- (aa) soektog vir en aanwys van vis op see.
- (bb) plasing, soektog vir en herwinning van vis versamelingsuitrusting op see.
- (cc) neem, versameling en insameling van 'n vangs op see.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (dd) transverskeping van 'n vangs tussen vaartuele terwyl op see.
- (ee) hantering, berging, bewaring en verwerking van vis terwyl op see.
- (ff) vervoer van vis op see tot die tyd wat dit eerste geland is.
- (gg) transverskeping van brandstof tussen visvang vaartuele terwyl op see.
- (hh) transverskeping van toerusting tussen visvang vaartuele terwyl op see.
- (ii) terugkeer van 'n visvang vaartuig vanaf die see na 'n hawe in die Republiek.
- (jj) bestuur van afval op 'n visvang vaartuig as gevolg van kwalifiserende visvang bedrywighede.
- (iii) kwalifiserende visvang bedrywighede sluit uit -
- (aa) buitelandse visvang.
- (bb) seekus visvang.
- (cc) aanlandige visvang.
- (dd) ontpanningsvisvang.
- (ee) bestaansvisvang.
- (ff) aanlandige hantering, berging, bewaring en verwerking van vis.
- (gg) vervoer van vis deur die koper daarvan
- (hh) instandhouding, herstel of hermontering van 'n vaartuig of sy aanboord toerusting.
- (ii) ritte in verband met die instandhouding, herstel of hermontering van 'n vaartuig.
- (jj) ritte wat geheel of gedeeltelik buite die waters van die republiek is.
- (kk) enige bedrywighede verwant aan of toevallig is aan die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
- (ll) enige bedrywighede verwant of toevallig aan die verskaffing van passasier, sport, ontpanning of toerisme dienste.
- (iv) Die mate van terugbetaling by visvang is 100 persent van die algemene brandstofheffing plus 100 persent van die Padongelukfonds afgerond tot die naaste sent per liter van distillaatbrandstof gebruik by kwalifiserende visvang bedrywighede.
- (v) Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (d)(iv) slegs ten opsigte van geskikte aankope deur die gebruiker van distillaatbrandstof wat gebruik was by kwalifiserende visvang bedrywighede in -

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (aa) 'n plaaslike visvang vaartuig wat genomineer is op 'n geldige kommersiële visvang permit vir gebruik by kommersiële visvang en wat 'n transire het soos beoog in die reëls vir artikel 7; en
- (bb) die hantering van die toerusting wat gebruik word op daardie vaartuig;
- met dien verstande dat sodanige plaaslike visvang vaartuig, die kommersiële visvang permit waarop dit genomineer is, en sy aanboord toerusting gelys is in die registrasie profiel van die gebruiker vir gebruik by kwalifiserende visvang bedrywighede.
- (vi) Die gebruiker moet enige nie-geskikte aankope uitsluit van sodanige terugbetaling aansoek en moet demonstreer dat die voorwaardes gespesifiseer in paragraaf (d)(v) mee nagekom is deur die terugbetaling aansoek te verifieer deur die nodige bevestigende bron dokumente in paragraaf (b) voorgeskryf.
- (vii) Nieteenstaande die logboek verpligtinge voorgeskryf in paragraaf (b) -
- (aa) opslagboek rekords word nie vereis ten opsigte van bergingsfasiliteite bestaande uit die distillaatbrandstoftank wat 'n integrale deel vorm van die struktuur van die visvang vaartuig nie, met dien verstande dat die besonderhede van alle geskikte aankope van distillaatbrandstof ontvang, geberg, vrygestel, weggemaak of verloor ten opsigte van daardie bergingsfasiliteit gereflekteer word in die gebruikslaboek vir die visvang vaartuig aanboord waarvan sodanige bergingsfasiliteit geplaas is; en
- (bb) gebruikslaboek rekords word nie vereis ten opsigte van die aanboord toerusting na verwys in paragraaf (d)(v) nie en die volume van die distillaatbrandstof vrygestel aan en gebruik in sodanige aanboord toerusting moet 'n samestellende deel vorm van die gebruikslaboek rekords vir die visvang vaartuig aanboord waarvan sodanige toerusting geplaas is.
- (e) **Mynbou op land: Terugbetaling van heffings op geskikte aankope van distillaatbrandstof gebruik by mynbou op land**
- (i) Vir die doeleindes van paragraaf (e), tensy uit die samehang anders blyk -
- (aa) "omgewingsbestuurplan" en "omgewingsbestuurprogram" beteken onderskeidelik die plan en program ingevolge die Mineraal en Petroleum Bronne Ontwikkelingswet, 2002 (Wet Nr. 28 van 2002);
- (bb) "eksplorasië" beteken die behandeling van seismiese data en enige ander verwante bedrywighede om 'n gebied op land te definieer om getoets te word met die bedoeling om mineraal ontdekking te bepaal.
- (cc) "mineraal" beteken 'n anorganiese stof, hetsy vaste, vloeibaar of gasagtig, wat natuurlik voorkom in of op die aarde of in of onder water, wat gevorm was deur of onderworpe aan 'n geologiese proses, en sluit in sand, steen, rots, gruis, kalksteen, klei en grond, maar uitgesonderd water, bogrond en veen.
- (dd) "mineraal-afsetting" beteken die alluviale minerale in hulle ru onverwerkte staat herwin na gewas, skifing, en skedding in spoelers-afsetting mynbou en die onbehandelde uitgegrawe erts in ander vorms van oppervlak mynbou en in ondergrondse mynbou.
- (ee) "mynbou" beteken die gebruik van liggingbepaling, vasstelling en herwinning vir kommersiële gewin van mineraal -neerslae by die mynbou terrein, maar uitgesonderd enige daaropvolgende verwerking van sodanige mineraal -neerslae.
- (ff) "mynbou magtiging" beteken magtiging om te myn of petroleum te produseer wat toegestaan of oorgedra is ingevolge die Mineraal en Petroleum Bronne Ontwikkelingswet, 2002 (Wet Nr. 28 van 2002).

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

(gg)	"mynbou vereistes" beteken insette, toerusting en voertuie wat noodsaaklik is vir die uitvoer van kwalifiserende mynbou bedrywighede op die myn terrein.
(hh)	"mynbou terrein" beteken die gebied waarvoor daar 'n mynbou magtiging toegestaan is en enige toevallige oppervlak gebied van land ten opsigte van 'n verwante omgewingsbestuurplan of omgewingsbestuurprogram.
(ii)	"deklaag" beteken die grond en rots wat onliggend is of wat minerale-neerslag bevat.
(jj)	"spoelwassery" beteken die herwinning van mineraal -neerslag van spoelneerslag deur baggerwerk en oppervlak mynbou metodes waarby potensieële mineraal draende stof uitgegrawe is en daaropvolgende gewas, geskif en geskif om die minerale-neerslag te vestig en herwin.
(kk)	"verwerking" beteken enige behandeling van 'n mineraal -neerslag verder as daardie kwalifiserende bedrywighede wat nodig is om daardie mineraal -neerslag te herwin of uit te grawe van die bollaag wat dit omvat of bevat en die daaropvolgende vervoer van sodanige mineraal neerslag vir voorraadstapeling by die mynbou terrein.
(ll)	"prospektering" beteken die doelbewuste soektog na enige mineral deur enige wyse wat die grond versteur, enige oorskot voorraadstapeling of enige oorskot-neerslag om enige mineraal daarin op te spoor en die mate daarvan te bepaal.
(mm)	"kwalifiserende mynbou bedrywighede" beteken daardie aksies wat vereis word vir eksplorasië, prospektering en die daaropvolgende myn en verwante vervoer, voorraadstapeling en rehabilitasie op die mynbou terrein, wat beperk word tot die bedrywighede van paragraaf (e)(ii) en uitgesonderd die bedrywighede van paragraaf (e)(iii).
(nn)	"steengroef mynbou" beteken die tipe oppervlak mynbou waardeur sand, steen, rots, gruis, kalksteen, klei en grond (uitgesonderd bogrond en veen) wat uitgegrawe is van die grond, en uitgesonderd die versameling van sodanige minerale van rivierbeddings.
(oo)	"rehabilitasie" beteken die herwinning by die mynbou terrein wat vereis word deur 'n omgewingsbestuurplan of omgewingsbestuurprogram tot die aansoek vir 'n sluitings sertifikaat ingevolge die Mineral en Petroleum Bronne Ontwikkingswet, 2002 (Wet Nr. 28 van 2002).
(pp)	"onbehandelde uitgegrawe erts" beteken die onverwerkte ontginde stof wat bestaan uit die grond en rots van die deklaag, minerale, middelslag, besoedeling en onsuiverhede.
(qq)	"oppervlak mynbou" beteken die herwinning van mineraal 'n neerslag wat naby die oppervlak van die aarde is deur strook mynbou, oopgroef mynbou, bergtop verwyderingsmynbou en steengroef mynbou metodes waardeur die mineraal neerslag uitgegrawe is na die verwydering van die deklaag grond en rots.
(rr)	"slyk" beteken die oorskiet stof na mynbou na die skeiding van die waardevolle fraksie vanaf die onekonomiese fraksie van die herwonne mineraal neerslag.
(ss)	"ondergrondse mynbou" beteken die herwinning van mineraal neerslag wat 'n aansienlike afstand onder die oppervlak van die aarde is deur seemyn, helling mynbou, skag mynbou en harde rots mynbou metodes waardeur die mineraal neerslag uitgegrawe is deur tonnells terwyl die oppervlak grond en rots in plek gelos is.
(ii)	kwalifiserende mynbou bedrywighede word beperk tot -
(aa)	eksplorasië en prospektering vir minerale.
(bb)	skoonmaak, voorbereiding en instandhouding van die mynbou terrein vir gebruik by mynbou.
(cc)	bewaring van grond, water en biodiversiteit by die mynbou terrein.
(dd)	ontwikkeling en instandhouding van fisiese infrastruktuur by die mynbou terrein vir gebruik by mynbou.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (ee) toegang en verspreiding van water by die mynbou terrein vir gebruik by mynbou.
- (ff) opwek en verspreiding van elektrisiteit by die mynbou terrein vir gebruik by mynbou.
- (gg) ontwikkeling en instandhouding van vervoer netwerke by die mynbou terrein vir gebruik by mynbou.
- (hh) vervoer van mynbou benodighede en arbeiders by die mynbou terrein vir gebruik by mynbou.
- (i) bedrywighede wat noodsaaklik is vir die herwinning van mineraal neerslae in plaser mynbou, ander vorms van oppervlak mynbou en ondergrondse mynbou.
- (jj) verwydering, vervoer en voorraadstapeling van deklaag by mynbou bedrywighede by die mynbou terrein.
- (kk) vervoer, voorraadstapeling en bewaring van die herwonne mineraal neerslae by die mynbou terrein.
- (ll) laai, vervoer, voorraadstapeling en terugstuur van die gesamentlike weggooigoed by die mynbou terrein.
- (mm) laai, vervoer, berging, behandeling en opruiming van slyk by die mynbou terrein.
- (nn) bestuur van afval by die mynbou terrein as gevolg van steengroef mynbou bedrywighede.
- (oo) rehabilitasie van die mynbou-impak by die mynbou terrein.
- (ii) kwalifiserende mynbou bedrywighede sluit uit -
 - (aa) myn van sand, steen, rots, gruis, kalksteen, kiel en grond (uitgesonderd dekgrond en veen) deur enige mynbou metode anders as steengroef mynbou.
 - (bb) vervoer van mynbou benodighede of arbeiders na of van die mynbou terrein.
 - (cc) vervoer van mynbou benodighede of arbeiders tussen nie-aangrensende dele die mynbou eiendom
 - (dd) instandhouding, herstel of hermontering van mynbou benodighede.
 - (ee) vervoer van mineraal neerslae of minerale vanaf die mynbou terrain.
 - (ff) verandering van die ru natuurlike staat van mineraal - neerslae verder as die bewaring daarvan.
 - (gg) enige bedrywighede verwant of toevallig aan die verandering van mineraal -neerslae.
 - (hh) transformering van mineraal -neerslae deur enige proses daarvan.
 - (ii) enige bedrywighede verwant of toevallig aan sodanige transformering van mineraal -neerslae
 - (jj) verhoging of verbetering van die gehalte of waarde van mineraal -neerslae deur -
 - (A) in die geval van plasermynbou, die sorteer volgens grote, klassifisering, poleering, reduksie, konsentreering, loutering, kalsinering, smelting of gasvorming van die mineral inhoud of enige stowwe wat daarin voorkom;
 - (B) in die geval van ander vorms van oppervlak mynbou en ondergrondse mynbou, die winning, ekstraksie, was skifting, skeiding, maal, sorteer volgens grote, klassifisering, poleering, reduksie, konsentreering, loutering, kalsinering, smelting of gasvorming van die mineral inhoud of enige stowwe wat daarin voorkom.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (kk) enige bedrywighede verwant of toevallig aan sodanige verhoging of verbetering van mineraal neerslae.
- (ll) vervoer van mineraal -neerslae of minerale deur die koper daarvan.
- (mm) enige bedrywighede verwant aan of toevallig is aan die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
- (nn) enige bedrywighede verwant of toevallig aan die verskaffing van passasier, sport, ontspanning of toerisme dienste.
- (iv) Die mate van terugbetaling in landbou is 32 persent van die algemene brandstofheffing plus 80 persent van die Padongelukfondsheffing afgerond na die naaste sent per liter van distillaatbrandstof gebruik by kwalifiserende mynbou bedrywighede.
- (v) Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (e)(iv) gespesifiseer slegs ten opsigte van geskikte aankope deur die gebruiker van distillaatbrandstof wat gebruik was by kwalifiserende mynbou bedrywighede in -
- (aa) ten opsigte van 'n mynbou magtiging wat gelys is in die registrasie profiel van die gebruiker vir gebruik by die mynbou terrein wat gelys is in die registrasie profiel van die gebruiker; en
- (bb) toerusting en voertuie wat gelys is in die registrasie profiel van die gebruiker vir gebruik by kwalifiserende mynbou bedrywighede en wat gebruik word by eksplorasie, prospektering en in mynbou op die mynbou terrein wat gelys is in die registrasie profiel van die gebruiker.
- (vi) Die gebruiker moet enige nie-geskikte aankope uitsluit van sodanige terugbetalingsaansoek en moet demonstree dat die voorwaardes gespesifiseer in paragraaf (e)(v) mee nagekom is deur die terugbetalingsaansoek te verifieer deur die nodige stawende bron dokumente in paragraaf (b) voorgeskryf.
- (vii) Nieteenstaande die logboek verpligtinge voorgeskryf in paragraaf (b) in die geval van ondergrondse mynbou -
- (aa) waar distillaatbrandstof vrygestel is van 'n oppervlak bergingsfasiliteit na 'n boonste ondergrond bergingsfasiliteit binne die ondergrondse myn om nooit weer na die oppervlak terug gebring te word nie; en
- (bb) waar al die toerusting en voertuie aangedryf deur sodanige distillaatbrandstof permanent binne die ondergrondse myn geleë is vir gebruik alleenlik binne daardie ondergrondse myn;
- gebruikslogboeke word nie vereis ten opsigte van die toerusting en voertuie binne daardie ondergrondse myn nie en die volume van die distillaatbrandstof gebruik in sodanige toerusting en voertuie binne daardie ondergrondse myn moet gestaaf word deur die betrokke vrystel-inskrywings in die opslogboek rekords van daardie boonste-ondergrond bergingsfasiliteite.
- (f) Aflandige mynbou: Terugbetaling van heffings op geskikte aankope van distillaatbrandstof gebruik by aflandige mynbou**
- (i) Vir die doeleindes van paragraaf (f) tensy uit die samehang anders blyk -
- (aa) eksplorasie beteken die behandeling van seismiese data en enige ander verwante bedrywighede om 'n gebied van die see om getoets te word met die bedoeling om die ligging van natuurlike bronne te bepaal.
- (bb) "installasie" beteken enige -
- (A) struktuur, met inbegrip van enige drywende of dompelbare platform, gebou of in bedryf op, onder of bokant die see vir die alleinlike doel van eksplorasie, prospektering of aflandige mynbou;

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (B) apparaat, met inbegrip van 'n pyleiding, wat gebruik word vir die alleinlike doel van oorplasing van enige persoon of stof na of vanaf enige sodanige struktuur;
- (C) instrument of toestel wat vir die alleinlike doel van eksplorاسie, prospektering of aflandige mynbou gebruik word;
- (D) vaartuig wat vir die alleinlike doel van eksplorاسie, prospektering of aflandige mynbou gebruik word; en
- (E) masjinerie en toerusting wat 'n integrale deel uitmaak van enige struktuur, apparaat, toestel of vaartuig.
- (cc) "mynbou magtiging" beteken magtiging om te myn of petroleum te produseer wat toegestaan of oorgedra is ingevolge die Minerale en Petroleum Bronne Ontwikkingswet, 2002 (Wet Nr. 28 van 2002).
- (dd) "natuurlike bronne" beteken 'n anorganiese stof, hetsy vaste, vloeibaar of gasagtig, wat natuurlik voorkom in die bed van die see of die dekgrond daarvan, wat gevorm was deur of onderworpe aan 'n geologiese proses, met inbegrip van edelstene, metale, minerale, natuurlike olie en natuurlike gas, maar uitgesonderd water.
- (ee) "aflandige mynbou" beteken die herwinning vir kommersiële gewin van natuurlike bronne by sy ligging in 'n gebied van die see deur sy winning van die bed van die see of die dekgrond daarvan, maar uitgesonderd enige daaropvolgende verwerking van sodanige natuurlike bronne.
- (ff) "verwerking" beteken enige behandeling van natuurlike bronne verder as daardie kwalifiserende aflandige mynbou bedrywighede wat nodig is vir die winning van daardie natuurlike bronne van die bed van die see of die ondergrond daarvan wat dit omring of bevat en om daaropvolgend sodanige natuurlike bronne te vervoer totdat dit vir die eerste keer geland is.
- (gg) "prospektering" beteken die doelbewuste soektog na natuurlike bronne in 'n gebied van die see deur enige wyse wat die bed van die see of die ondergrond daarvan versteur met die doel om enige natuurlike bronne daarin op te spoor en die mate daarvan te bepaal.
- (hh) "kwalifiserende aflandige mynbou bedrywighede" beteken daardie aksies wat vereis word vir eksplorاسie, prospektering en die daaropvolgende aflandige myn en verwante vervoer, wat beperk word tot die bedrywighede van paragraaf (f)(ii) en uitgesonderd die bedrywighede van paragraaf (f)(iii.)
- (ii) "see" beteken die waters van die see sowel as die bed van die see en die ondergrond daarvan onder die laagwater merk soos omskryf in die Seekus Wet, 1935 (Wet Nr. 21 van 1935) en binne die buite limiet van -
- (A) die gebiedswaters van die Republiek soos beoog in artikel 4 van die Maritieme Sones Wet, 1994 (Wet Nr. 15 van 1994), met inbegrip van die water en die bed van enige getyvivier en van enige strandmeer; en
- (B) die kontinentalebank van die Republiek soos beoog in artikel 8 van die Maritieme Sones Wet, 1994 (Wet Nr. 15 van 1994).
- (jj) "vaartuig" beteken enige vaartuig wat aangedryf is deur binneboord enjins waarvan die brandstoftanke 'n integrale deel van die struktuur vorm en sluit in alle gereedskap, toerusting, voorrade, vrag en brandstof aanboord sodanige vaartuig.
- (ii) Kwalifiserende aflandige mynbou bedrywighede word beperk tot -
- (aa) eksplorاسie en prospektering vir natuurlike bronne op see.
- (bb) opwek en verspreiding van krag op 'n installasie terwyl op see.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (cc) vervoer van enige persoon of stof na of vanaf 'n installasie terwyl op see.
- (dd) retoerritte na die vervoer van enige persoon of stof na of vanaf 'n installasie terwyl op see
- (ee) bedrywighede op 'n installasie noodsaaklik vir die herwinning van natuurlike bronne by aflandige mynbou.
- (ff) oorplasing van herwonne natuurlike bronne vanaf 'n installasie na vaartuig terwyl op see.
- (gg) hantering, berging of bewaring van herwonne natuurlike bronne terwyl op see.
- (hh) vervoer van herwonne natuurlike bronne op see tot die tyd wat dit vir die eerste keer geland word.
- (ii) bestuur van afval op 'n installasie as gevolg van kwalifiserende aflandige mynbou bedrywighede.
- (iii) Kwalifiserende aflandige mynbou sluit uit -
- (aa) hervestiging van 'n installasie verder as die bestaande mynbou gebied.
- (bb) instandhouding, herstel of hermontering van 'n installasie.
- (cc) ritte in verband met die instandhouding, herstel of hermontering van 'n installasie.
- (dd) verandering van die natuurlike staat van natuurlike bronne verder as die bewaring daarvan.
- (ee) enige bedrywighede verwant of toevallig tot sodanige verandering van natuurlike bronne.
- (ff) transformering van natuurlike bronne deur enige verwerking daarvan.
- (gg) enige bedrywighede verwant of toevallig tot sodanige transformering van natuurlike bronne.
- (hh) verhoging of verbetering van die gehalte of waarde van natuurlike bronne deur die maal, sorteer volgens grote, klassifisering, poleering, reduksie, konsentreering, loutering, kalsinering, smelting of gasvorming daarvan van enige stof wat daarin voorkom.
- (ii) enige bedrywighede verwant of toevallig aan sodanige verbetering van natuurlike bronne.
- (jj) aanlandige hantering, berging of bewaring van natuurlike bronne.
- (kk) vervoer van natuurlike bronne deur die koper daarvan.
- (ll) enige bedrywighede verwant of toevallig tot die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
- (mm) enige bedrywighede verwant of toevallig tot die verskaffing van passasier, sport, ontspanning of toerisme dienste.
- (iv) Die mate van terugbetaling in landbou is 100 persent van die algemene brandstofheffing plus 100 persent van die Padongelukfondsheffing afgerond tot die naaste sente per liter van distillaatbrandstof gebruik by kwalifiserende aflandige mynbou bedrywighede.
- (v) Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (f)(iv) gespesifiseer slegs ten opsigte van geskikte aankope deur die gebruiker van distillaatbrandstof wat gebruik was by aflandige mynbou bedrywighede -

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (aa) ten opsigte van 'n mynbou magtiging wat gelys is in die registrasie profiel van die gebruiker vir aflandige mynbou;
- (bb) 'n installasie wat gelys is op die registrasie profiel van die gebruiker vir gebruik by kwalifiserende aflandige mynbou bedrywighede; en
- (cc) 'n vaartuig wat gelys is op die registrasie profiel van die gebruiker en wat gebruik is vir die alleinlike doel van vervoer van enige persoon of stof na of vanaf enige sodanige installasie.
- (vi) Die gebruiker moet enige nie-gesikte aankope uitsluit van sodanige terugbetaling aansoek en moet demonstreer dat die voorwaardes gespesifiseer in paragraaf (f)(v) mee nagekom is deur die terugbetaling aansoek te verifieer deur die nodige bevestigende bron dokumente in paragraaf (b) voorgeskryf.
- (vii) Nieteenstaande die logboek verpligtinge voorgeskryf in paragraaf (b) -
- (aa) bergingslogboek rekords word nie vereis ten opsigte van bergingsfasiliteite bestaande uit die distillaatbrandstoftenk wat 'n integrale deel vorm van installasie of 'n vaartuig nie met dien verstande dat die besonderhede van alle gesikte aankope van distillaatbrandstof ontvang, geberg, vrygestel, weggemaak of verloor op enige manier ten opsigte van daardie bergingsfasiliteit gereflekteer word in die gebruikslaboek vir die installasie of die vaartuig waarop sodanige bergingsfasiliteit geplaas is; en
- (bb) gebruikslaboek word nie vereis ten opsigte van die masjinerie en toerusting waarna verwys in paragraaf (f)(i)(bb)(E) nie en die volume van die distillaatbrandstof vrygestel en gebruik in sodanige masjinerie en toerusting moet 'n samestellende deel van die gebruikslaboek rekords vorm vir die installasie waarop sodanige masjinerie en toerusting geplaas is.
- (g) Aflandige verskeping: Terugbetaling van heffings op gesikte aankope van distillaatbrandstof gebruik by aflandige mynbou**
- (i) Vir die doeleindes van paragraaf (g) tensy uit die samehang anders aandui -
- (aa) "kusvaarder" beteken enige vaartuig ontwerp en gebruik vir die vervoer van goedere en wat goedere tussen hawens in die Republiek vervoer of tussen enige sodanige hawens en 'n hawe in die gemeenskaplike doeanegebied.
- (bb) "buitelandse aflandige verskeping" beteken aflandige verskepingbedryf in enige aflandige vaartuig anders as 'n plaaslike aflandige vaartuig.
- (cc) "plaaslike aflandige vaartuig" beteken enige plaaslike aflandige vaartuig wat erken word as 'n vaartuig van Suid Afrikaanse nasionaliteit ingevolge die Handelskeepsvaartswet, 1951 (Wet Nr. 57 van 1951) of die Skipregistrasiewet, 1998 (Wet Nr. 58 van 1988).
- (dd) "aflandige verskeping" beteken die bedryf vir kommersiële gewin van enige kusvaarder en die bedryf van enige ander aflandige vaartuig langs die kuslyn van Suider Afrika.
- (ee) "aflandige vaartuig" beteken enige -
- (A) kusvaarder;
- (B) vaartuig besit of gehuur deur die Nasionale Seereedingsinstituut;
- (C) vaartuig wat kuspatriolle uitvoer ter ondersteuning van die see nywerheid;
- (D) vaartuig wat navorsing doen ter ondersteuning van die see nywerheid; en
- (E) vaartuig aangestel om aflandige vesel-optiese telekommunikasie kables te diens.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (ff) "kwalifiserende aflandige verskeppings bedrywigheede" beteken daardie aksies wat vereis word vir die bedryf van plaaslike aflandige vaartuie by aflandige verskeping, wat beperk word tot die bedrywigheede van paragraaf (g)(ii) en uitgesonderd die bedrywigheede van paragraaf (g)(iii).
- (gg) "transverskeping" beteken die oorpasing van toerusting, brandstof of vrag vanaf een vaartuig na 'n ander.
- (hh) "vaartuig" beteken enige vaartuig wat aangedryf is deur binneboord enjins waarvan die brandstof tenke 'n integrale deel van die struktuur vorm en sluit in alle gereedskap, toerusting, voorrade, vrag en brandstof aanboord sodanige vaartuig.
- (ii) Kwalifiserende aflandige verskeppings bedrywigheede word beperk tot -
- (aa) aandrywing van 'n aflandige vaartuig.
- (bb) hantering van enige toerusting aanboord van 'n aflandige vaartuig.
- (cc) transverskeping van brandstof tussen aflandige vaartuie terwyl op see.
- (dd) transverskeping van toerusting tussen aflandige vaartuie terwyl op see.
- (ee) transverskeping van vrag tussen aflandige vaartuie terwyl op see.
- (ff) terugkeer van 'n aflandige vaartuig na 'n hawe in die Republiek.
- (gg) bestuur van afval op 'n aflandige vaartuig as gevolg van kwalifiserende aflandige verskeppings bedrywigheede.
- (iii) kwalifiserende aflandige verskeppings bedrywigheede sluit uit -
- (aa) buitelandse aflandige verskeping.
- (bb) instandhouding, herstel of hermontering van 'n aflandige vaartuig of sy aanboord toerusting.
- (cc) ritte in verband met die instandhouding, herstel of hermontering van enige aflandige vaartuig.
- (dd) enige aanlandige bedrywigheede, met inbegrip van -
- (A) aflaai of stapeling van vrag deur toerusting of krane op land; en
- (B) hantering van enige houers, magasyns of pakhuise op land.
- (ee) enige bedrywigheede verwant of toevallig tot die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
- (ff) enige bedrywigheede verwant of toevallig tot die verskaffing van passasier, sport, ontspanning of toerisme dienste.
- (iv) Die mate van terugbetaling by aflandige verskeping is 100 persent van die algemene brandstofheffing plus 100 persent van die Padongelukfondsheffing afgerond tot die naaste sente per liter van distillaatbrandstof gebruik by kwalifiserende aflandige verskeppings bedrywigheede.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (v) Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (g)(iv) gespesifiseer slegs ten opsigte van geskikte aankope deur die gebruiker van distillaatbrandstof wat gebruik was by kwalifiserende afluiddige verskeppings bedrywighede in -
- (aa) 'n plaaslike afluiddige vaartuig wat 'n transire het soos beoog in die reëls vir artikel 7 en artikel 14; en
- (bb) die hantering van die toerusting gebruik aanboord van daardie vaartuig;
- met dien verstande dat sodanige afluiddige vaartuig en sy aanboord toerusting gelys is in die registrasie profiel van die gebruiker vir gebruik by kwalifiserende afluiddige verskeppings bedrywighede.
- (vi) Die gebruiker moet enige nie-geskikte aankope uitsluit van sodanige terugbetaling aansoek en moet demonstree dat die voorwaardes gespesifiseer in paragraaf (g)(v) mee nagekom is deur die terugbetaling aansoek te verifieer deur die nodige bevestigende bron dokumente in paragraaf (b) voorgeskryf.
- (vii) Nieteenstaande die logboek verpligtinge voorgeskryf in paragraaf (b) -
- (aa) bergingslogboek rekords word nie vereis ten opsigte van bergingsfasiliteite bestaande uit die distillaatbrandstoftenk wat 'n integrale deel vorm van die afluiddige vaartuig nie, met dien verstande dat die besonderhede van alle geskikte aankope van distillaatbrandstof ontvang, geberg, vrygestel, weggemaak of verloor op enige manier ten opsigte van daardie bergingsfasiliteit gereflekteer word in die gebruiksligboek vir die afluiddige vaartuig waarop sodanige bergingsfasiliteit geplaas is; en
- (bb) gebruiksligboeke word nie vereis ten opsigte van die aanboord toerusting na verwys in paragraaf (g)(v) nie en die volume van die distillaatbrandstof vrygestel en gebruik in sodanige toerusting moet 'n samestellende deel van die gebruiksligboek rekords vir die afluiddige vaartuig waarop sodanige bergingsfasiliteit geplaas is vorm.
- (h) **Hawe verskeping: Terugbetaling van heffings op geskikte aankope van distillaatbrandstof gebruik by hawe verskeping**
- (i) Vir die doeleindes van paragraaf (h) tensy uit die samehang anders aandui -
- (aa) "buitelandse hawe verskeping" beteken hawe verskeppingsbedryf in enige hawe vaartuig anders as 'n plaaslike hawe vaartuig.
- (bb) "plaaslike hawe vaartuig" beteken enige plaaslike hawe vaartuig wat erken word as 'n vaartuig van Suid-Afrikaanse nasionaliteit ingevolge die Handelskeepsvaartswet, 1951 (Wet Nr. 57 van 1951) of die Skipregistrasiewet, 1998 (Wet Nr. 58 van 1998).
- (cc) "hawe verskeping" beteken die bedryf vir kommersiële gewin van enige hawe vaartuig wie se navigasie nie verder reik as die buite seewaartse limiete van die regsgebied van die hawe-owerheid van die hawe in die Republiek waarby sodanige vaartuig in diens is.
- (dd) "hawe vaartuig" beteken enige soort vaartuig of struktuur, hooftal aangedryf of beweeg, wat die vermoë het om te dryf of gedryf te word en te beweeg of beweeg te word as 'n geheel van een plek na 'n ander, wat genavigeer word in, of bo-op die water binne die grense van 'n hawe met inbegrip van alle gereedskap, toerusting, voorrade, vrag en brandstof aanboord sodanige vaartuig. 'n Hawe vaartuig sluit in 'n -
- (A) sleepboot;
- (B) baggerboot;
- (C) slyk vaartuig;
- (D) vragskuit;

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

	(E)	ligterskip; en
	(F)	porton.
(ee)		"kwalifiserende hawe verskeppings bedrywighe" beteken daardie aksies wat vereis word vir die bedryf van plaaslike hawe vaartuie by hawe verskeping, wat beperk word tot die bedrywighe van paragraaf (h)(ii) en uitgesonderd die bedrywighe van paragraaf (h)(iii).
(ff)		"transverskeping" beteken die oorplasing van toerusting, brandstof of vrag vanaf een vaartuig na 'n ander.
(ii)		kwalifiserende hawe verskeppings bedrywighe word beperk tot -
(aa)		aandrywing van 'n hawe vaartuig.
(bb)		hantering van enige toerusting aanboord van 'n hawe vaartuig.
(cc)		transverskeping van brandstof tussen hawe vaartuie.
(dd)		transverskeping van toerusting tussen hawe vaartuie.
(ee)		bestuur van afval op 'n hawe vaartuig as gevolg van kwalifiserende hawe verskeppings bedrywighe.
(iii)		kwalifiserende hawe verskeppings bedrywighe sluit uit -
(aa)		buitelandse hawe verskeping.
(bb)		hervestiging of vervoer van 'n hawe vaartuig tussen hawens.
(cc)		instandhouding, herstel of hermontering van 'n vaartuig of sy aanboord toerusting.
(dd)		ritte in verband met die instandhouding, herstel of hermontering van 'n hawe vaartuig.
(ee)		enige aanlandige bedrywighe, met inbegrip van -
	(A)	aflaai of stapeling van vrag deur toerusting of kranes op land; en
	(B)	hantering van enige houers, magasyns of pakhuise op land.
(ff)		enige bedrywighe verwant of toevallig tot die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
(gg)		enige bedrywighe verwant of toevallig tot die verskaffing van passasiers, sport, ontspanning of toerisme dienste.
(iv)		Die mate van terugbetaling by hawe verskeping is 100 persent van die algemene brandstofheffing plus 100 persent van die Padongelukfondsheffing afgerond tot die naaste sente per liter van distillaatbrandstof gebruik by kwalifiserende hawe verskeppings bedrywighe.
(v)		Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (h)(iv) gespesifiseer slegs ten opsigte van geskikte aankope deur die gebruiker van distillaatbrandstof wat gebruik was by kwalifiserende hawe verskeppings bedrywighe in -

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (aa) 'n plaaslike hawe vaartuig; en
- (bb) die hantering van die toerusting wat gebruik word aanboord daardie vaartuig; met dien verstande dat sodanige hawe vaartuig en sy aanboord toerusting gelys is in die registrasie profiel van die gebruiker vir gebruik by kwalifiserende hawe verskeppings bedrywighede.
- (vi) Die gebruiker moet enige nie-gesikhte aankope uitsluit van sodanige terugbetaling aansoek en moet demonstreer dat die voorwaardes gespesifiseer in paragraaf (h)(v) mee nagekom is deur die terugbetaling aansoek te verifieer deur die nodige bevestigende bron dokumente in paragraaf (b) voorgeskryf.
- (vii) Nieteenstaande die logboek verpligtinge voorgeskryf in paragraaf (b) -
- (aa) bergingslogboek rekords word nie vereis ten opsigte van bergingsfasiliteite bestaande uit die distillaatbrandstoftienk wat 'n integrale deel vorm van die hawe vaartuig nie, met dien verstande dat die besonderhede van alle gesikhte aankope van distillaatbrandstof ontvang, geberg, vrygestel, weggemaak of verloor op enige manier ten opsigte van daardie bergingsfasiliteit gereflekteer word in die gebruikslgboek vir die hawe vaartuig aanboord waarvan sodanige bergingsfasiliteit geplaas is; en
- (bb) gebruikslgboeke word nie vereis ten opsigte van die aanboord toerusting na verwys in paragraaf (g)(v) nie en die volume van die distillaatbrandstof vrygestel en gebruik in sodanige toerusting moet 'n samestellende deel van die gebruikslgboek rekords vir die hawe vaartuig aanboord waarvan sodanige opslagfasiliteit geplaas is vorm.
- (i) **Spoorvrag vervoer: Terugbetaling van heffings op gesikhte aankope van distillaatbrandstof gebruik by hawe verskepping**
- (i) Vir die doeleindes van paragraaf (i) tensy uit die samehang anders aandui -
- (aa) "buitelandse spoorvrag vervoer" beteken enige spoorvrag vervoer gehanteer buite die grense van die Republiek.
- (bb) "vragtrein" beteken enige individuele of groep vragwaens gebruik vir die doel van vrag vervoer per spoor.
- (cc) "kwalifiserende spoorvrag vervoer bedrywighede" beteken daardie aksies wat vereis word vir die bedryf van 'n spoorvrag lokomotief by spoor vrag vervoer, wat beperk word tot die bedrywighede van paragraaf (i)(ii) en uitgesonderd die bedrywighede van paragraaf (i)(iii).
- (dd) "spoorvrag lokomotief" beteken enige soort self-aangedrewe, voertuig enjin, aangedryf deur distillaatbrandstof, wat die dryfkrag voorsien vir die trek-of stoot van 'n trein, maar uitgesonderd enige lokomotief met die vermoë om passasiers te dra.
- (ee) "spoorvrag vervoer" beteken die trekvervoer vir kommersiële gewin van 'n vragtrein deur een of meer spoorvrag lokomotiewe op 'n openbare spoorweg binne die grense van die Republiek vir die doeleinde van die vervoer van vrag heeltemal of gedeeltelik tussen die verskeper en die bedoelde eindpunt as deel van die logistieke ketting.
- (ii) Kwalifiserende spoorvrag vervoer bedrywighede word beperk tot -
- (aa) aandrywing van 'n spoorvrag lokomotief.
- (bb) hanteer van enige toerusting op 'n spoorvrag lokomotief.
- (cc) hervestiging van 'n spoorvrag lokomotief per spoor sonder 'n vragtrein.
- (dd) hervestiging van 'n leë of gedeeltelike leë vragtrein per spoor na die aflewering van sy vrag.
- (ee) rangeer van 'n spoorvrag lokomotief of 'n vragwa om 'n trein te monteer of uitmekaar te maak.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (ff) bestuur van afval op spoorvrag lokomotief as gevolg van kwalifiserende spoorvrag vervoer bedrywigheede.
- (iii) Kwalifiserende spoorvrag vervoer bedrywigheede sluit uit -
- (aa) buitelandse spoorvrag vervoer.
 - (bb) instandhouding, herstel of hermontering van 'n spoorvrag lokomotief, sy aanboord toerusting, of 'n vragwa.
 - (cc) rite in verband met die instandhouding, herstel of hermontering 'n spoorvrag lokomotief of 'n vragwa.
 - (dd) enige bedrywigheede verwant of toevallig tot die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
 - (ee) enige bedrywigheede verwant of toevallig tot die verskaffing van passasier, sport, ontspanning of toerisme dienste.
- (iv) Die mate van terugbetaling by spoorvrag vervoer is 100 persent van die algemene brandstofheffing plus 100 persent van die Padongelukfondsheffing afgerond tot die naaste sent per liter van distillaatbrandstof gebruik by kwalifiserende spoorvrag vervoer bedrywigheede.
- (v) Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (i)(iv) gespesifiseer slegs ten opsigte van geskikte aankope deur die gebruiker van distillaatbrandstof wat gebruik was by kwalifiserende spoorvrag vervoer bedrywigheede.
- (aa) 'n spoorvrag lokomotief, en
 - (bb) die hanteer van die toerusting gebruik aanboord daardie lokomotief;
- met dien verstande dat sodanige spoorvrag lokomotief en sy aanboord toerusting gelys is in die registrasie profiel van die gebruiker vir gebruik by kwalifiserende spoorvrag vervoer bedrywigheede.
- (vi) Die gebruiker moet enige nie-geskikte aankope uitsluit van sodanige terugbetaling aansoek en moet demonstreer dat die voorwaardes gespesifiseer in paragraaf (i)(v) mee nagekom is deur die terugbetaling aansoek te verifieer deur die nodige bevestigende bron dokumente in paragraaf (b) voorgeskryf.
- (vii) Nieteenstaande die logboek verpligte voorgeskryf in paragraaf (b) word gebruiksgesboek rekords nie vereis ten opsigte van die aanboord toerusting na verwys in paragraaf (i)(v) nie en die volume van die distillaatbrandstof vrygestel aan en gebruik in sodanige aanboord toerusting moet 'n samestellende deel vorm van die gebruiksgesboek rekords vir die spoorvrag lokomotief aanboord waarvan sodanige toerusting geplaas is.
- (j) **Elektrisiteit opwekking: Terugbetaling van heffings op geskikte aankope van distillaatbrandstof gebruik by elektrisiteit opwekking**
- (i) Vir die doeleindes van paragraaf (j) tensy uit die samehang anders aandui -
- (aa) "elektrisiteit opwekking" beteken die produksie en voorsiening vir kommersiële gewin van elektrisiteit vir die nasionale elektrisiteit verspreiding netwerk.
 - (bb) "elektrisiteit opwekking aanleg" beteken "n nywerheid fasiliteit vir elektrisiteit opwekking wat oopsiklusgas turbine eenhede gebruik met 'n gekombineerde vermoë van meer as 200 megawatt en wat beperk word tot die elektrisiteit opwekking aanlegte bekend as -
- (A) Ankerlig Kragstasie geleë te Atlantis;
 - (B) Gourikwa Kragstasie geleë te Mossel Baai;

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

	(C)	Dedisa Kragstasie geleë te Gqeberha, en
	(D)	Avon Kragstasie geleë te Shakaskraal.
(cc)		"kwalifiserende elektrisiteit opwekking bedrywighede" beteken daardie aksies wat vereis word vir die bedryf van elektrisiteit opwekking aanlegte by elektrisiteit opwekking, wat beperk word tot die bedrywighede van paragraaf (j)(ii) en uitgesonderd die bedrywighede van paragraaf (j)(iii).
(ii)		Kwalifiserende elektrisiteit opwekking bedrywighede word beperk tot -
	(aa)	die opwarming van 'n oopsiklusgasturbine vir elektrisiteit opwekking.
	(bb)	die werking van 'n oopsiklusgasturbine vir elektrisiteit opwekking.
	(cc)	die afkoel van 'n oopsiklusgasturbine na elektrisiteit opwekking.
	(dd)	bestuur van afval op die elektrisiteit opwekking aanleg as gevolg van kwalifiserende elektrisiteit opwekking bedrywighede.
(iii)		Kwalifiserende elektrisiteit opwekking bedrywighede sluit uit -
	(aa)	instandhouding, herstel of hermontering van 'n oopsiklusgasturbine of elektrisiteit opwekking aanleg.
	(bb)	enige bedrywighede verwant of toevallig aan die instandhouding, herstel of hermontering van 'n oopsiklusgasturbine of elektrisiteit opwekking aanleg.
	(cc)	enige bedrywighede verwant of toevallig tot die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
	(dd)	enige bedrywighede verwant of toevallig tot die verskaffing van passasier, sport, ontspanning of toerisme dienste.
(iv)		Die mate van terugbetaling by elektrisiteit opwekking is 50 persent van die algemene brandstofheffing plus 50 persent van die Padongelukfondsheffing afgerond tot die naaste sente per liter van distillaatbrandstof gebruik kwalifiserende elektrisiteit opwekking bedrywighede.
(v)		Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (j)(iv) gespesifiseer slegs ten opsigte van geskikte aankope van distillaatbrandstof wat gebruik was by kwalifiserende elektrisiteit opwekking bedrywighede ten opsigte van elektrisiteit opwekking aanlegte wat gelys is in die registrasie profiel van die gebruiker vir gebruik by kwalifiserende elektrisiteit opwekking bedrywighede.
(vi)		Die gebruiker moet enige nie-geskikte aankope uitsluit van sodanige terugbetaling aansoek en moet demonstreer dat die voorwaardes gespesifiseer in paragraaf (j)(v) mee nagekom is deur die terugbetaling aansoek te verifieer deur die nodige bevestigende bron dokumente in paragraaf (b) voorgeskryf.

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1894

18 March 2022

**CUSTOMS AND EXCISE ACT, 1964.
IMPOSITION OF PROVISIONAL PAYMENT (PP/162)**

In terms of section 57A of the Customs and Excise Act, 1964, a provisional payment in relation to anti-dumping duty is imposed up to and including 17 September 2022, to the extent and on the goods set out in the Schedule hereto.



FRANZ TOMASEK
HEAD: LEGISLATIVE POLICY TAX, CUSTOMS AND EXCISE

SCHEDULE

By the insertion of the following:

Subheading	Description	Provisional payment	Imported from or originating in
7007.29	Other	232,78%	China

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1894

18 Maart 2022

**DOEANE- EN AKSYNSWET, 1964.
OPLEGGING VAN VOORLOPIGE BETALING (VB/162)**

Kragtens artikel 57A van die Doeane- en Aksynswet, 1964, word 'n voorlopige betaling met betrekking tot teen-stortingreg tot en met 17 September 2022, opgelê in die mate en op die goedere in die Bylae hierby aangeleen.



FRANZ TOMASEK
HOOF: WETGEWENDE BELEID BELASTING, DOEANE- EN AKSYNS

BYLAE

Deur die invoeging van die volgende:

Subpos	Beskrywing	Voorlopige betaling	Ingevoer vanaf of afkomstig van
7007.29	Ander	232,78%	Sjina

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