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**No. 35254**

**IMPORTANT NOTICE**

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## GOVERNMENT NOTICE

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### DEPARTMENT OF TRANSPORT

No. R. 307

13 April 2012

**The Acting Director of Civil Aviation Authority hereby issues the following Notice in terms of section 2(5) of the Civil Aviation Authority Levies Act, 1998 (Act No. 41 of 1998)**

**Notice containing the terms and conditions relating to the payment of the aviation fuel levy in terms of section 2 of the South African Civil Aviation Authority Levies Act, 1998 (Act No. 41 of 1998), read in conjunction with section 74 of the Civil Aviation Act, 2009 (Act No 13 of 2009)**

1. Under section 2 of the Civil Aviation Authorities Levies Act, 1998 read in conjunction with section 74(1)(g) of the Civil Aviation Act, 2009, the South African Civil Aviation Authority issued a Determination placing a fuel levy on the sale of aviation fuels (as defined in clause 1 of the stated Determination) published for the first time in Government Notice No R1665 in Government Gazette No 19612 of 14 December 1998.
2. The relevant Determination has since been amended by Government Notice No R932 dated 30 July 1999 as published in Government Gazette No 20334 of 30 July 1999, as amended by Government Notice No R1033 dated 27 August 1999 as published in Government Gazette No 20418 of 27 August 1999, Notice No R1101 of 9 November 2005, Notice No R413 of 25 April 2008, Notice No R163 of 26 February 2010 and Government Notice No. 317 of April 2011.
3. The aviation fuel levy payable is contained in clause 2 of the Determination and currently amounts to 12.2 cents per litre.
4. Paragraph 5 of the Determination gives the Director the power to issue a Notice setting out terms and conditions relating to the payment of the fuel levy.
5. This Notice replaces all previous Notices issued.
6. This Notice come into effect on the date of publication thereof.

**SOUTH AFRICAN CIVIL AVIATION AUTHORITY**  
**SOUTH AFRICAN CIVIL AVIATION AUTHORITY LEVIES ACT, 1998 (ACT NO 41 OF 1998)**  
**TERMS AND CONDITIONS FOR PAYMENT OF AVIATION FUEL LEVY**

**1. DEFINITIONS**

In this Notice -

**"aviation fuel"** means any fuel produced primary for the propulsion of aircraft including products JET A1 also known as AVTUR, Aviation Kerosene and Jet Fuel, as well as Aviation Gasoline also known as AVGAS and Aviation Spirit -

**"the Act"** means the South African Civil Aviation Authority Levies Act, 1998 (Act No 41 of 1998) -

**"Wholesale Distributor"** means any enterprise engaged in acquiring aviation fuel from local refineries or importation with the purpose of distributing these fuels on a wholesale basis for consumption in the Republic of South Africa, including agents and sub-agents which includes but is not limited to -

BP Southern Africa (Pty) Ltd

Chevron South Africa (Pty) Ltd

Engen Petroleum Ltd

Lanseria International Airport

Shell SA (PTY) Limited

Sasol Ltd

The Petroleum Oil & Gas Corporation of SA (Pty) Ltd t/a PETROSA

Total South Africa (Pty) Ltd

**2. LIABILITY OF THE AVIATION FUEL LEVY**

2.1 The levies on aviation fuels is payable by any Wholesale Distributor on the products which are manufactured, distributed, imported or sold by it at any point in the Republic of South Africa.

2.2 The said fuel levy is not payable -

(a) on fuel exports to a foreign country or when sold to foreign aviation passenger operators of countries which have entered into air transport agreements with the Government of the Republic of South Africa in respect of which the levy is not payable; and

(b) in respect of flights and parts of flights in terms of which the Passenger Safety Charge as defined in Regulation 1(c) of the Civil Aviation Authority Passenger Safety Charge Regulations, 2011, is payable.

2.3 The fuel levy must be collected and paid over to the South African Civil Aviation Authority by the wholesale distributors who are acting on behalf of the South African Civil Aviation Authority in this regard.

### 3. PAYMENT OF THE FUEL LEVY

- 3.1 Subject to the provision of paragraphs 3.5 and 3.7, payment shall be made on all products invoiced by the Wholesale Distributor up to the end of each of the Wholesale Distributor's accounting months and paid into the South African Civil Aviation Authority deposit bank account not later by the 21<sup>st</sup> of the following month.
- 3.2 The record of amounts to be paid by undertakings as per par 3.1 shall be forwarded to SACAA by e-mail in the form specified in Annexure 1 submitted not later by the 21<sup>st</sup> of each month.
- 3.3 Monthly payment must be made into the South African Civil Aviation Authority' deposit bank account: **Banker:** Standard Bank South Africa, **Branch:** Brooklyn, South Africa, **Branch Code:** 011245, **Current Account Number:** 0000013007971, **Customer Identification Number (CIN) with M65 forms:** 085H
- 3.4 The aviation fuel levy on a specific product shall only be payable once.
- 3.5 Value added tax is not payable on the aviation fuel levy.
- 3.6 Aviation fuel levies shall not be payable between Wholesale Distributors (definition - par 1.3).
- 3.7 All Wholesale Distributors which have incurred reasonable expenses in respect of bank transfer costs and additional audit fees, directly attributable to the payment of levies into the South African Civil Aviation Authority deposit account may submit to the SACAA, an audited claim of such expenses. Claims for reimbursement in respect of such expenses should be submitted to the SACAA, on a half yearly basis within forty-five (45) after the end of the period which has been audited. No reimbursements will be made in cases where the audit certificates have not been received.
- 3.8 The SACAA will make reimbursements contemplated in par 3.8 within 30 days of receiving them
- 3.9 The Wholesale Distributors need to have their returns and payments audited by reputable external firms focusing on items listed in Annexure 2. Audit periods will run from 1 January to 31 July, and 1 August to 31 December of each calendar year.
- 3.10 The SACAA reserves the right to conduct its own audit on monthly returns and or audit periods submitted by the Wholesale Distributor at the expense of the SACAA.

**ANNEXURE 1**

**RETURN FOR PAYMENT: CIVIL AVIATION AUTHORITY FUEL LEVY**

**WHOLESALE DISTRIBUTOR/AGENT/SUB-AGENT:** \_\_\_\_\_

(A)	(B)	(C)	(D)	(E)			(F)	(G)
				ADJUSTMENTS				
Product Local Sales	Levy No VAT c/l	Volume litres	Amount paid (R)	Volume litres	Amount (R)	Month	Adjusted volumes litres	Payable adjusted amount (R)
Jet A1	12.2							
Avgas	12.2							
SUB TOTAL								
Adjustments per month (L)								
Amount of payment								
Products Foreign Sales	Levy No VAT c/l	Volume litres	Amount paid (R)	Volume litres	Amount (R)	Month	Adjusted volumes litres	Payable adjusted amount (R)
Jet A1	12.2							
Avgas	12.2							
SUB TOTAL								
Adjustments per month (H)								
Amount of payment								

TOTAL FOR THE MONTH (LOCAL AND FOREIGN SALES)								
(A)	(B)	(C)	(D)	(E)			(F)	(G)

NOTE: Volumes must be adjusted for own use prior

To inclusion in column (C) Columns (A) to (E) to be completed by company. Columns (F) to (G) for audit use only.

COMPANY SIGNATURE

CAPACITY

DATE

AUDITOR'S STAMP

AUDITOR'S SIGNATURE

DATE

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

E-mail to: Fuellevy@caa.co.za

## ANNEXURE 2

### TO THE SOUTH AFRICAN CIVIL AVIATION AUTHORITY AVIATION FUEL LEVY ACCOUNT FOR THE HALF YEAR ENDED (DATE) BY (NAME OF WHOLESALE DISTRIBUTOR/AGENT/SUB-AGENT)

The Directors of (names of Wholesale Distributor) have requested to issue a report in terms of the requirements of Determination and Notice in terms of section 2 of the South African Civil Aviation Authority Levies Act, 1998 (Act No. 41 of 1998), read in conjunction with section 74 of the Civil Aviation Act, 2009 (Act No. 13 of 2009). In accordance with your request we have performed certain agreed procedures which are summarised below in connection with levies payable by Wholesale Distributor to the South African Civil Aviation Authority in respect of the half year ended (date) (the period), as set out in the accompanying schedules. We have initiated the schedules for identification purposes. The information set out in the accompanying schedules is the responsibility of the directors of (the Wholesale Distributor). Our responsibility is to report on the results of the agreed procedures. This report is furnished solely for your information and should be used by you only for this purpose.

Our agreed procedures are summarised as follows:

- We compared the sales volumes of the various products listed in the accompanying schedules to the sale summaries prepared by the Wholesale Distributor in respect of the period, and compared the sale summaries to the relevant sales listings prepared by the Wholesale Distributor.
- We tested the completeness and accuracy of the sales listings by comparing the volumes reflected on copy sales invoices selected from the sequence of sales invoices issued during the period to the sales listings.
- We tested the additions of the volumes recorded on the sales listings.
- We checked the rates of the Levy payable of each product from the notifications made available to us by the Wholesaler.
- We checked the additions and calculations on the accompanying schedules.
- We tested the validity and accuracy of bad debts written off or recovered in the normal course of business.

Our procedures disclosed no error in the compilation of the accompanying schedules or in the calculation of the amount R (amount) payable in respect of the (name of levy) levies for the period. Our procedure disclosed an error arising from (describe nature of error). The effect of this error is that the amount of (amount) shown in the accompanying schedule over/understated by the amount of R (amount).

CHARTERED ACCOUNTANT (SA)