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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 308

1 April 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3F/3)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3F of Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 1 January 2021, to the extent set out in the Schedule hereto.


DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
157.01	9903.00.10	Fuel combustion	R134.00 /t CO ₂ e emissions
157.03	9903.00.30	Fugitive	R134.00 /t CO ₂ e emissions
157.05	9903.00.50	Industrial processes	R134.00 /t CO ₂ e emissions

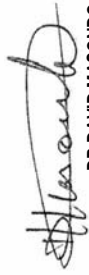
SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 308

1 April 2021

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3F/3)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3F van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 1 Januarie 2021, in die mate in die Bylae hierby aangetoon.



**DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
157.01	9903.00.10	Brandstofverbranding	R134.00 /t CO ₂ e uitlatings
157.03	9903.00.30	Vlugtige	R134.00 /t CO ₂ e uitlatings
157.05	9903.00.50	Nywerheidsprosesse	R134.00 /t CO ₂ e uitlatings

SOUTH AFRICAN REVENUE SERVICE

NO. R. 310

1 April 2021

**CUSTOMS AND EXCISE ACT, 1964,
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5B/169)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 5B of Schedule No. 1 to the said Act is hereby amended, with effect from 7 April 2021, to the extent set out in the Schedule hereto.


DR DAVID MASEDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Road Accident Fund Fuel Levy Item	Tariff Heading	Article Description	Rate of Road Accident Fund Levy
197.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	218c/li
197.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	218c/li
197.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	218c/li
197.10.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked	218c/li
197.20.01	3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38	218c/li
197.20.03	3826.00.90	Other biodiesel	218c/li

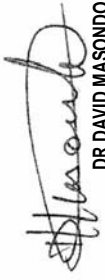
SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 310

1 April 2021

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5B/169)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 7 April 2021, in die mate in die Bylae hierby aangetoon.



**DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die vervanging van die volgende:

Padongelukfondsheffing item	Tariefpos	Artikel Beskrywing	Skaal van Padongelukfondsheffing
197.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	218c/II
197.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	218c/II
197.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	218c/II
197.10.21	2710.12.39	Gespesifiseerde allifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(j) by Hoofstuk 27, ongemerk	218c/II
197.20.01	3826.00.10	Bio-diesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	218c/II
197.20.03	3826.00.90	Ander bio-diesel	218c/II


SOUTH AFRICAN REVENUE SERVICE

NO. R. 311

1 April 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/168)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is hereby amended, with effect from 7 April 2021, to the extent set out in the Schedule hereto.



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 8 with the following:

- 8.
- (a) For the purposes of item 195.10.03 the rate of fuel levy shall be the sum of the -
 - (i) general fuel levy at a rate of 385 cents per litre; and
 - (ii) carbon fuel levy at a rate of 8 cents per litre.
 - (b) For the purposes of items 195.10.15; 195.10.17; 195.10.21 and 195.20.03 the rate of fuel levy shall be the sum of the -
 - (i) general fuel levy at a rate of 370 cents per litre; and
 - (ii) carbon fuel levy at a rate of 9 cents per litre.
 - (c) For the purposes of item 195.20.01 the rate of fuel levy shall be the sum of the -
 - (i) general fuel levy at a rate of 185 cents per litre; and
 - (ii) carbon fuel levy at a rate of nil cents per litre.

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	393c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	379c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	379c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked	379c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	185c/li
195.20.03	3826.00.90	Other biodiesel	379c/li

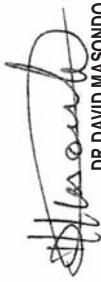
SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 311

1 April 2021

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/168)**

Kragens artikel 48 van die Doeane- en Akzynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 7 April 2021, in die mate in die Bylae hierby aangeleen.


DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Opmerking 8 van die volgende:

8.	<p>(a) Vir die doeleindes van item 195.10.03 sal die skaal van brandstofheffing die som wees van die -</p> <p>(i) algemene brandstofheffing teen 'n skaal van 385 sent per liter; en</p> <p>(ii) koolstofbrandstofheffing teen 'n skaal van 8 sent per liter</p> <p>(b) Vir die doeleindes van items 195.10.15; 195.10.17; 195.10.21 en 195.20.03, sal die skaal van brandstofheffing die som wees van die -</p> <p>(i) algemene brandstofheffing teen 'n skaal van 370 sent per liter; en</p> <p>(ii) koolstofbrandstofheffing teen 'n skaal van 9 sent per liter.</p> <p>(c) Vir die doeleindes van item 195.20.01 sal die skaal van brandstofheffing die som wees van die -</p> <p>(i) algemene brandstofheffing teen 'n skaal van 185 sent per liter; en</p> <p>(ii) koolstofbrandstofheffing teen 'n skaal van nul sent per liter.</p>
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Deur die vervanging van die volgende:

Brandstof-heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	393c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	379c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	379c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(i) by Hoofstuk 27, ongemerk	379c/li
195.20.01	3826.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	185c/li
195.20.03	3826.00.90	Ander biodiesel	379c/li

SOUTH AFRICAN REVENUE SERVICE

NO. R. 312

1 April 2021

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/53)

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 7 April 2021, to the extent set out in the Schedule hereto.


DR DAVID MASONDO
 DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note(s) 6(b) with the following;

(b) The extent of refund for eligible purchases -

ON LAND

(i) Farming, forestry or mining on land is, 148,0 cents per litre fuel levy on 80 per cent of eligible purchases, **plus 218 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 366,0 cents per litre on 80 per cent of the total eligible purchases.**

Mode of calculation of refund is as follows:

- (aa) For 1 000 litres eligible purchases -
 1 000 x 80 per cent equals 800 litres on which a refund of 366,0 cent per litre may be claimed;
- (bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward -
 1 000 litres less 300 litres equals 700 litres eligible purchases x 80 per cent equals 560 litres on which a refund of 366,0 cents per litre may be claimed;

OFFSHORE

- (ii) Offshore vessels, including -
- (aa) commercial fishing vessels;
- (bb) coasting vessels;
- (cc) offshore mining;
- (dd) vessels owned by the National Sea Rescue Institute;
- (ff) coastal patrol vessels; or
- (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is 370 cents per litre fuel levy, **plus 218 cents per litre Road Accident Fund levy equalling 588 cents per litre.**

HARBOUR VESSELS

- (iii) Harbour vessels, including -
- (aa) harbour vessels operated by Portnet;
- (bb) vessels used by in-port bunker barge operators,
 218 cents per litre Road Accident Fund levy.

RAIL

- (iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 218 cents per litre Road Accident Fund levy.

By the substitution of Note(s) 6(b) with the following;

ELECTRICITY GENERATION PLANTS

- (v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 185 cents per litre fuel levy, **plus** 218 cents per litre Road Accident Fund levy equalling 403 cents per litre.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 312

1 April 2021

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/53)

Kragtens artikel 75 van die Doeane- en Akswynwet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 7 April 2021, in die mate in die Bylae hierby aangetoon.



DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Opmerking 6(b) met die volgende:

(b) Die mate van terugbetaling vir geskikte aankope -

OP LAND(i) Landbou, bosbou of mynbou op land, is 148,0 sent per liter brandstofheffing op 80 persent van geskikte aankope, **plus** 218 sent per liter Padongelukfondsheffing op 80 persent van geskikte aankope is gelyk aan 366,0 sent per liter op 80 persent van die **totale geskikte** aankope.

Metode van berekening van terugbetaling is as volg:

(aa) Vir 1 000 liter geskikte aankope -

1 000 x 80 persent is gelyk aan 800 liter waarvoor 'n terugbetaling van 366,0 sent per liter geëis mag word;

(bb) Vir 1000 liter aangekoop waarvan 300 liter ongeskikte aankope verteenwoordig, byvoorbeeld, vervoer van goedere teen vergoeding -

1 000 liter min 300 liter is gelyk aan 700 liter geskikte aankope x 80 persent is gelyk aan 560 liter waarop 'n terugbetaling van 366,0 sent per liter geëis mag word;

AFLANDIG

(ii) Aflandige vaartuie, sluit in -

(aa) kommersiële visvangvaartuie;

(bb) kusvaarders;

(cc) aflandige mynbou;

(dd) vaartuie deur die Nasionale Seereddingsinsituit besit;

(ee) vaartuie wat navorsing ter ondersteuning van die marienrywerheid onderneemt;

(ff) kuspatoleling vaartuie; of

(gg) vaartuie aangewend vir die diens van veseloptiese-telekommunikasiekabels langs die kuslyn van Suid-Afrika,

is 370 sent per liter brandstofheffing, **plus** 218 sent per liter Padongelukfondsheffing is gelyk aan 588 sent per liter.

(iii) Hawevaartuie, met inbegrip van -

(aa) hawevaartuie deur Portnet bedryf;

(bb) vaartuie deur in-hawe bunkervragskuiptrekkers gebruik,

218 sent per liter Padongelukfondsheffing.

SPOOR

(iv) Lokomotiewe vir spoorwag gebruik uitgesonderd dié gebruik vir landbou, bosbou of mynbou, soos in hierdie Opmerkings bepaal, is 218 sent per liter Padongelukfondsheffing.

Deur die vervanging van Opmerking 6(b) met die volgende:

- (v) Distillaatbrandstof vir gebruik uitsluitlik as brandstof deur elektrisiteitsopwekkingsaanlegte met 'n kapasiteit van meer as 200 megawatt per aanleg, wat krag opwek vir die nasionale verspreidingsnetwerk, is 185 sent per liter brandstofheffing, **plus** 218 sent per liter Padongelukfondsheffing is gelyk aan 403 sent per liter.