

Jacobsens

Harmonized Customs Tariff

Supplement 1073

6 June 2016

Dear Subscriber

We have pleasure in forwarding to you Supplement 1073.

This supplement contains amendments to the Jacobsens Harmonized Customs Tariff arising as a result of the following amendments which were published in the following *Government Gazette*:

- *Government Gazette 40014* dated 27 May 2016.
- *Government Gazette 40045* dated 3 June 2016.

See below for more information:

1. In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 is amended to the extent indicated below:

Eight-digit tariff subheadings 2004.10.20 and 2004.10.90 are deleted and new 8-digit tariff subheadings 2004.10.2; 2004.10.21; 2004.10.29; 2004.10.9; 2004.10.91 and 2004.10.99 are inserted in order to provide for new categories of frozen potato products.

- *Government Gazette 40014*, R. 592, 27.05.2016 A1/1/1540

2. In terms of section 56 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 2 is amended to the extent indicated below:

Safeguard item 260.02/2004.10.20/01.08 is deleted and new safeguard duty item 260.02/2004.10.2/01.07 is inserted consequential to the amendment to Part 1 of Schedule No. 1 (above) to provide for new categories of frozen potato chips. The deletion is permanent and the insertion is up to and including 4 June 2016 whereafter the safeguard duty will lapse in its' totality.

- *Government Gazette 40014*, R. 593, 27.05.2016 A2/3/4

3. In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 is amended to the extent indicated below:

Various notes in Part 3 of Schedule No. 6 are amended to clarify the position with regard to certain provisions under the diesel refund item.

- *Government Gazette 40014*, R. 591, 27.05.2016 A6/3/44

4. In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No 6 is amended, **with retrospective effect to 1 April 2015**, to the extent indicated below:

Provision is made for extension of the open cycle gas turbine units included under the diesel refund item for independent peak power producers by the amendment of Note 6(a)(x) in Part 3 of Schedule No. 6.

- *Government Gazette 40045*, R. 679, 03.06.2016 A6/3/43

5. It came to our attention that headings 23.01 to 23.05 are missing in the binders of some of our subscribers. Page 80.01 and 80.02 should be inserted in your binders if you do not have these headings in your binders.

IMPORTANT NOTE:

The Government Printing Works have implemented a new system and for the time being the *Government Gazette* and Government Notice (R.) numbers will now only be available on Friday mornings. As soon as the numbers are released, the loose-leaf amendments will be sent to print and published on the Jacobsens website (www.jacobsens.co.za).

Please note that we offer the following free e-mail services to our subscribers:

- Jacobsens Customs Watch: This includes the latest amendments to the Jacobsens Harmonized Customs Tariff as well as the Customs and Excise Act and Rules.
- Jacobsens Customs News Bulletin: This is a weekly update on the latest breaking Customs News.
- Jacobsens Daily Rates of Exchange.

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Should you have any questions or concerns please do not hesitate to contact us. All editorial queries can be e-mailed to jacobsen@lexisnexis.co.za, while all subscription queries can be directed to our customer service department on (031) 268 3007.

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INSTRUCTION SHEET

Jacobsens
Harmonized Customs Tariff

Supplement 1073

6 June 2016

This instruction sheet should be retained in the front of the binder until the next service issue is published.

The following new (N) or replacement (R) pages are forwarded herewith.

BINDER 1

Subscriber's Note

Instruction Sheet

Prelims

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Schedule 1: Part 1

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Schedule 2: Part 3

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Schedule 6: Part 3

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890.03/890.04	(15999)	R
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893/894	(16001)	R

RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2016.05.24	2016.05.25	2016.05.26	2016.05.27	2016.05.28	2016.05.29	2016.05.30	2016.05.31
AUSTRALIA	DOLLAR	0000.086700	0000.087200	0000.086050	0000.087400	0000.087400	0000.087400	0000.085900	0000.086050
BOTSWANA	PULA	0000.673400	0000.681850	0000.668600	0000.684400	0000.684400	0000.684400	0000.660950	0000.670150
BRAZIL	REAL	0000.224749	0000.226409	0000.225818	0000.228266	0000.228266	0000.228266	0000.225767	0000.224366
CANADA	DOLLAR	0000.082450	0000.082700	0000.080750	0000.082400	0000.082400	0000.082400	0000.080700	0000.081600
CHINA	YUAN	0000.412557	0000.416074	0000.413587	0000.417915	0000.417915	0000.417915	0000.411581	0000.414362
DENMARK	KRONER	0000.415350	0000.420800	0000.412850	0000.421300	0000.421300	0000.421300	0000.412250	0000.418250
EUROPEAN COMMUNITY	EURO	0000.056031	0000.056760	0000.056236	0000.056831	0000.056831	0000.056831	0000.056152	0000.056419
HONG KONG	DOLLAR	0000.485850	0000.489500	0000.480900	0000.491800	0000.491800	0000.491800	0000.476850	0000.485650
INDIA	RUPEE	0004.260792	0004.277595	0004.238972	0004.273925	0004.273925	0004.273925	0004.208735	0004.229196
JAPAN	YEN	0006.833600	0006.932750	0006.820100	0006.953850	0006.953850	0006.953850	0006.852450	0006.951000
MALAWI	KWACHA	0043.874250	0044.267550	0042.115750	0044.527900	0044.527900	0044.527900	0041.896850	0043.954450
NEW ZEALAND	DOLLAR	0000.092450	0000.092700	0000.091850	0000.093200	0000.093200	0000.093200	0000.091550	0000.092300
NORWAY	KRONE	0000.522000	0000.524800	0000.514050	0000.522850	0000.522850	0000.522850	0000.512650	0000.520950
RUSSIAN	ROUBLE	0004.215868	0004.195120	0004.114852	0004.206241	0004.206241	0004.206241	0004.137136	0004.149879
SWEDEN	KRONA	0000.522700	0000.524100	0000.514200	0000.524950	0000.524950	0000.524950	0000.514450	0000.521450
SWITZERLAND	FRANC	0000.061900	0000.062450	0000.061400	0000.062600	0000.062600	0000.062600	0000.061350	0000.061950
UNITED KINGDOM	POUND ST.	0000.043398	0000.043352	0000.042740	0000.043371	0000.043371	0000.043371	0000.042662	0000.042829
U.S.A.	DOLLAR	0000.062954	0000.063435	0000.063056	0000.063730	0000.063730	0000.063730	0000.062531	0000.062924
ZIMBABWE	DOLLAR	0023.985843	0024.169712	0024.024520	0024.282216	0024.282216	0024.282216	0023.824799	0023.974464

Disclaimer: Information supplied by SARS. No liability accepted for incorrect information.

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
20.02		TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID: • Refer to Permit from Port Health Officer						
2002.10		- Tomatoes, whole or in pieces:						
2002.10.10	6	-- Frozen (excluding prepared meals)	kg	20%	free	20%	free	A1/1/1432
2002.10.80	7	-- Other, in airtight metal containers	kg	30%	free	30%	free	A1/1/1432
2002.10.90	4	-- Other.....	kg	110c/kg less 80% with a maximum of 37%	free	110c/kg less 80% with a maximum of 37%	free	A1/1/1432
2002.90	5	- Other.....	kg	37%	free	free	free	A1/1/1505
20.03		MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID: • Refer to Permit from Port Health Officer						A1/1/1201
2003.10		- Mushrooms of the genus <i>Agaricus</i>:						A1/1/1201
2003.10.10	6	-- Frozen (excluding prepared meals)	kg	20%	free	20%	free	A1/1/1432
2003.10.90	8	-- Other.....	kg	37%	free	37%	free	A1/1/1432
2003.90		- Other:						A1/1/1201
2003.90.05	1	-- Truffles.....	kg	free	free	free	free	A1/1/1432
2003.90.10	6	-- Frozen (excluding prepared meals)	kg	20%	free	20%	free	A1/1/1432
2003.90.90	4	-- Other.....	kg	37%	free	37%	free	A1/1/1432
20.04		OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN (EXCLUDING PRODUCTS OF HEADING 20.06): • Refer to Permit from Port Health Officer						A1/1/1272
2004.10		- Potatoes:						A1/1/1327
2004.10.10	3	-- In the form of flours, meals or flakes	kg	20%	free	free	free	A1/1/1505
2004.10.2		- Chips or French fries:						A1/1/1540
2004.10.21	9	--- Prepared by blanching in water and prevented from discolouration by blanching in oil, frozen but not further prepared or processed (whether or not containing added dextrose).....	kg	20%	free	20%	free	A1/1/1540
2004.10.29	4	--- Other	kg	20%	free	20%	free	A1/1/1540
2004.10.9		- Other:						A1/1/1540
2004.10.91	3	--- Wedges or other cuts or slices and whole potatoes, prepared by blanching in water and prevented from discolouration by blanching in oil, frozen but not further prepared or processed (whether or not containing added dextrose).....	kg	20%	free	20%	free	A1/1/1540
2004.10.99	5	--- Other	kg	20%	free	20%	free	A1/1/1540
2004.90		- Other vegetables and mixtures of vegetables:						A1/1/1208
2004.90.10	1	-- Cabbages, cucumbers and gherkins.....	kg	4,15c/kg	free	4,15c/kg	free	A1/1/1352
2004.90.20	7	-- Peas (<i>Pisum sativum</i>), beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) and lentils	kg	4,15c/kg	free	4,15c/kg	free	A1/1/1352
2004.90.30	4	-- Olives.....	kg	25%	free	25%	free	A1/1/1432
2004.90.40	1	-- Sweet corn (<i>Zea mays var. saccharata</i>)	kg	20%	free	20%	free	A1/1/1432
2004.90.90	8	-- Other.....	kg	20%	free	20%	free	A1/1/1432
20.05		OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN (EXCLUDING PRODUCTS OF HEADING 20.06): • Refer to Permit from Port Health Officer						A1/1/1272
2005.10		- Homogenised vegetables:						A1/1/1327
2005.10.10	7	-- Imported from Switzerland	kg	20%	free	free	free	A1/1/1505
2005.10.90	5	-- Other.....	kg	20%	free	20%	free	A1/1/1432
2005.20		- Potatoes:						A1/1/1327
2005.20.10	1	-- In the form of flours, meals or flakes	kg	20%	free	free	free	A1/1/1505
2005.20.90	2	-- Other.....	kg	20%	free	20%	free	A1/1/1432

Heading/ Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
2005.40		- Peas (<i>Pisum sativum</i>):						
2005.40.10	0	-- Preparations of flour or meal, of a kind used as infant food or for dietic or culinary purposes.....	kg	20%	free	20%	free	A1/1/1432
2005.40.90	9	-- Other	kg	4,15c/kg	free	4,15c/kg	free	A1/1/1432
2005.5		- Beans (<i>Vigna spp., Phaseolus spp.</i>):						
2005.51	4	-- Beans, shelled.....	kg	4,15c/kg	free	4,15c/kg	free	A1/1/1432
2005.59	5	-- Other	kg	4,15c/kg	free	4,15c/kg	free	A1/1/1432
2005.60	2	- Asparagus	kg	20%	free	20%	free	A1/1/1432
2005.70	7	- Olives.....	kg	25%	free	25%	free	A1/1/1432
2005.80	1	- Sweet corn (<i>Zea mays var. saccharata</i>)	kg	20%	free	20%	free	A1/1/1432
2005.9		- Other vegetables and mixtures of vegetables:						A1/1/1327
2005.91	2	-- Bamboo shoots	kg	20%	free	20%	free	A1/1/1432
2005.99		-- Other:						A1/1/1327
2005.99.1		--- Pickles, mustard, chutney and like preparations:						A1/1/1327
2005.99.11	9	---- Imported from Switzerland	kg	6,6c/kg with a maximum of 25%	free	free	free	A1/1/1505
2005.99.12	7	---- Other.....	kg	6,6c/kg with a maximum of 25%	free	6,6c/kg with a maximum of 25%	free	A1/1/1432
2005.99.2		--- Lentils, cucumbers and gherkins:						A1/1/1327
2005.99.21	6	--- Imported van (sic) Switzerland	kg	4,15c/kg	free	free	free	A1/1/1352
2005.99.22	4	---- Other.....	kg	4,15c/kg	free	4,15c/kg	free	A1/1/1352
2005.99.3		--- Sauerkraut:						A1/1/1327
2005.99.31	3	---- Imported from Switzerland	kg	4,15c/kg	free	free	free	A1/1/1352
2005.99.32	1	---- Other.....	kg	4,15c/kg	free	4,15c/kg	free	A1/1/1352
2005.99.9		--- Other:						A1/1/1327
2005.99.91	7	---- Imported from Switzerland	kg	20%	free	free	free	A1/1/1505
2005.99.99	2	---- Other.....	kg	20%	free	20%	free	A1/1/1432
		• Refer to Permit from Port Health Officer						
		• Refer to Prohibited Goods Index						
20.06		VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACÉ OR CRYSTALLISED):						A1/1/1208
2006.00								
2006.00.10	6	-- Candied peel.....	kg	free	free	free	free	A1/1/1352
2006.00.20	3	-- Crystallised fruits.....	kg	7,25c/kg with a maximum of 22%	free	7,25c/kg with a maximum of 22%	free	A1/1/1352
2006.00.30	0	-- Cherries, drained or glacé.....	kg	20% or 215c/kg less 80%	free	20% or 215c/kg less 80%	free	A1/1/1432
2006.00.40	8	-- Sweet corn (<i>Zea mays var. saccharata</i>)	kg	30% or 7,25c/kg	free	30% or 7,25c/kg	free	A1/1/1432
2006.00.90	4	-- Other	kg	7,25c/kg with a maximum of 22%	free	7,25c/kg with a maximum of 22%	free	A1/1/1432
20.07		JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, BEING COOKED PREPARATIONS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:						A1/1/1208
2007.10	7	- Homogenised preparations	kg	30% or 4,5c/kg	free	free	free	A1/1/1352
2007.9		- Other:						A1/1/1208
2007.91	9	-- Citrus fruit.....	kg	30% or 4,5c/kg	free	30% or 4,5c/kg	free	A1/1/1352
2007.99	0	-- Other	kg	30% or 4,5c/kg	free	free	free	A1/1/1352

Heading Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
		- BLANK -						

Reference

PART 3
SAFEGUARD DUTIES ON IMPORTED GOODS

Part Notes:

1. The goods specified in Column headed "Tariff Heading", "Code and Description" of this Part shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided in Chapter VI, be liable to the appropriate safeguard duty provided for in respect of such goods in this Part at the time of such entry or such other time as provided, if those goods are imported from a supplier or originate in a territory mentioned in Column headed "Imported from or Originating in" except if those goods are imported from a supplier or originate in a territory excluded in any provisions of any item of this Part.
2. The safeguard duties provided for in this Part in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in Column headed "Extent of Rebate" of this Part.
3. Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the Section and Chapter Notes in the said Schedule shall *mutatis mutandis* apply to this Part.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed not to include goods which are not classified under the said tariff heading or subheading.

A2/294
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	Reference
PART 3	
REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY	
Part Notes:	
1. Any particulars in this Part in respect of any goods relate to the fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively.	A6/109 w.e.f. 01/04/06
2. A rebate and refund of fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively in respect of any goods specified in this Schedule shall, subject to the provisions of section 75, be allowed to the extent stated in this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.	A6/109 w.e.f. 01/04/06
3. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall <i>mutatis mutandis</i> apply to this Part.	A6/109 w.e.f. 01/04/06
4. Wherever the heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy and Road Accident Fund levy item under which any goods are classified in Part 5A and Part 5B of Schedule No. 1 respectively, is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said heading or subheading or fuel levy item and Road Accident Fund levy item.	A6/109 w.e.f. 01/04/06
5. Except where the Commissioner authorizes on good cause shown payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to – (a) the manufacturer of the goods or the person who paid the duty thereon on entry of home consumption; (b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or (c) a user as contemplated in this Part.	A6/27 w.e.f. 01/01/2012
6. For the purposes of item 670.04 read with the provisions of section 75(1A) and (4A): (a) Definitions For the purposes of these Notes, except if the context otherwise indicates –	A6/109 w.e.f. 01/04/06
(i) “distillate fuel” means – (aa)(A) distillate fuel, and (B) biodiesel as contemplated in Section 37B(2)(a)(ii), in respect of which a fuel levy and Road Accident Fund levy is prescribed in Part 5A and Part 5B of Schedule No. 1 respectively, and which has been duly entered for home consumption or which is 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”, 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; (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 subparagraphs (a)(i)(aa) and (a)(i)(bb), respectively.	A6/109 w.e.f. 01/04/06
(ii) “dry” or “contracted or hired on a dry basis” means that any vehicle, vessel, machine or any other equipment whatsoever using distillate fuel is hired or a person using such vehicle, vessel, machine or other equipment is contracted by a user for the purpose of performing any qualifying activity and the user supplies the distillate fuel from eligible purchases;	A6/109 w.e.f. 01/04/06
(iii) “eligible purchases” means purchases of distillate fuel by a user for use and used as fuel as contemplated in paragraph (b);	A6/109 w.e.f. 01/04/06
(iv) “hire” includes lease or charter;	A6/109 w.e.f. 01/04/06
(v) “non-eligible purchases” means purchases of distillate fuel by a user not for use and not used as prescribed in these Notes as fuel for own primary production in farming, forestry or mining on land or in offshore mining, any vessel contemplated in paragraphs (b)(ii) and (b)(iii) to this Note, in any locomotive contemplated in paragraph (b)(iv) to this Note or for electricity generation contemplated in paragraph (b)(v) to this Note and includes such fuel used in transport for reward or if resold;	A6/110 w.e.f. 01/10/2007
(vi) “section”, unless otherwise specified, refers to the relevant section of this Act;	A6/109 w.e.f. 01/04/06
(vii) “user”, as defined in section 75 (1C)(b)(i) means, according to the context and subject to any notes to item 670.04, a person registered for value-added tax purposes under the provisions of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), and for diesel refund purposes as contemplated in section 75 (1A) and (4A);	A6/109 w.e.f. 01/04/06
(viii) “vessel” means, subject to these Notes, any ship or boat;	A6/109 w.e.f. 01/04/06

	Reference
(ix) "wet" or "contracted or hired on a wet basis" means distillate fuel is supplied with the vehicle, vessel, machine or other equipment contracted or hired as contemplated in the definition of "dry".	A6/109 w.e.f. 01/04/06
(x) "electricity generation plants" means the electricity generation plants known as – (aa) Ankerlig Power Station situated in Atlantis; (bb) Gourikwa Power Station situated at Mossel Bay; (cc) Dedisa Power Station situated in Port Elizabeth; and (dd) Avon Power Station situated at Shakaskraal, utilizing Open Cycle Gas Turbine (OCGT) units.	A6/3/43 w.e.f. 01/04/2015
(xi) "logbooks" means systematic written tabulated statements with columns in which are regularly entered periodic (hourly, daily, weekly or monthly) records of all activities and occurrences that impact on the validity of refund claims. Logbooks should indicate a full audit trail of distillate fuel for which refunds are claimed, from purchase to use thereof. Storage logbooks should reflect details of distillate fuel purchases, source thereof, how dispersed/disposed and purpose of disposal. Logbooks on distillate fuel use should contain details on source of fuel, date, place and purpose of utilisation, equipment fuelled, eligible or non-eligible operations performed and records of fuel consumed by any such machine, vehicle, device, or system. Logbook entries must be substantiated by the required source documentation and appropriate additional information that include manufacture specification of equipment, particulars of operator, intensity of use (e.g. distance, duration, route, speed, rate) and other incidents, facts and observations relevant to the measurement of eligible diesel use. Example(s) of minimum logbook record requirements are available on SARS website at www.sars.gov.za .	A6/3/39 w.e.f. 01/04/2013
(b) The extent of refund for eligible purchases – ON LAND	A6/3/26
(i) Farming, forestry or mining on land is, 108 cents per litre fuel levy on 80 per cent of eligible purchases, plus 154 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 262 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 262 cents 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 262 cents per litre may be claimed;	A6/3/43 A6/3/43
OFFSHORE	A6/3/43
(ii) Offshore vessels, including: (aa) commercial fishing vessels; (bb) coasting vessels; (cc) offshore mining; (dd) vessels owned by the National Sea Rescue Institute; (ee) vessels conducting research in support of the marine industry; (ff) coastal patrol vessels; or (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is 270 cents per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 424 cents per litre.	A6/3/43
HARBOUR VESSELS	A6/3/42
(iii) Harbour vessels, including: (aa) harbour vessels operated by Portnet; (bb) vessels used by in-port bunker barge operators, 154 cents per litre Road Accident Fund levy.	A6/3/42
RAIL	A6/3/42
(iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 154 cents per litre Road Accident Fund levy.	A6/3/42
ELECTRICITY GENERATION PLANTS	A6/3/43
(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 135 cents per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 289 cents per litre.	A6/3/43
(vi) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii), (iv) or (v) to this Note must be reduced by any non-eligible purchases.	A6/3/43

	Reference
<p>(c) Application for registration and claiming of refunds</p> <p>(i) Application for registration for diesel refunds must be made on form VAT 101D obtainable from the office of any Receiver of Revenue or on the SARS website (www.sars.gov.za).</p> <p>(ii) No return for a refund of levies on distillate fuel in terms of this item as referred to in section 75 (4A)(b) shall be considered unless the applicant is so registered.</p> <p>(iii) The diesel refund part of the return form is incorporated in the VAT return form (VAT 201D).</p> <p>(iv) A refund may only be applied for in respect of distillate fuel purchased in and for use in the Republic and for which a duly completed tax invoice is issued as contemplated in paragraph (d) to this Note.</p>	<p>A6/109 w.e.f. 01/04/06</p>
<p>(d) The tax invoice</p> <p>(i) For the purposes of section 75 (4A)(c), the invoice must be a tax invoice containing the following information:</p> <p>(aa) the words "Tax Invoice";</p> <p>(bb) the name, address and VAT number (a 10-digit number starting with 4) of the supplier;</p> <p>(cc) the name and address of the purchaser (if the invoice value is over R500);</p> <p>(dd) date of transaction;</p> <p>(ee) description of the goods (being diesel or distillate fuel);</p> <p>(ff) quantity delivered or purchased;</p> <p>(gg) value of the supply;</p> <p>(hh) the amount of VAT, which must be shown as 0% since VAT is not levied on distillate fuel or diesel.</p>	<p>A6/109 w.e.f. 01/04/06</p>
<p>(e) General conditions and procedures relating to purchases and refunds</p> <p>(i) (aa) Distillate fuel purchased in the Republic and used in a neighbouring territory for any activity to which this item relates does not qualify for a refund.</p> <p>(bb)(A) Any person whose services are contracted by a user, is not entitled to a refund in respect of distillate fuel used in any vehicle, vessel, machine or other equipment to render such services.</p> <p>(B) Where a contract for such services is only on a dry basis, the user who supplies the distillate fuel to the contractor may apply for a refund in respect of the fuel actually used in rendering the services. Such services may include harvesting by a contractor using his or her own harvester and transport of the harvested crop to the market or any first point of delivery.</p> <p>(C) Any person who includes in any purchase of fuel, fuel for eligible and non-eligible purchases, shall deduct the non-eligible purchases from the quantities for which a refund is claimed.</p>	<p>A6/109 w.e.f. 01/04/06</p>
<p>(ii) Where vessels which are engaged in operations qualifying for eligible use are refuelled offshore, a tax invoice must be issued by the supplier to the user.</p>	<p>A6/109 w.e.f. 01/04/06</p>
<p>(iii) (aa)(A) Where a user sells eligible purchases of distillate fuel, such user must issue a tax invoice to the buyer, whether or not the buyer is a user or any other person.</p> <p>(B) The user who sells such fuel may not claim a refund of levies thereon and the fuel sold must be shown as a non-eligible purchase on the return for a refund.</p> <p>(bb) Where a user disposes of any such distillate fuel by barter or by donation, the fuel so disposed of does not qualify for a refund and must be indicated as a non-eligible purchase on the return for a refund.</p> <p>(cc)(A) Any distillate fuel obtained under rebate of duty under any item of any Schedule must be shown as a non-eligible purchase on the diesel return for a refund.</p> <p>(B) No distillate fuel may be brought into the Republic in any container for consumption in the Republic from any other country in the common customs area unless such fuel is duly entered for home consumption on importation as contemplated in section 52, and all levies to which this item relates have been paid. If any such fuel is thereafter sold to a user, a tax invoice must be issued by the seller in the Republic.</p>	<p>A6/109 w.e.f. 01/04/06</p>

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
- BLANK -							

	Reference
(f) Mining on land: Refund of levies on eligible purchases for distillate fuel for mining as specified in paragraph (b)(i) to this Note.	A6/109 w.e.f. 01/04/06
(i) (aa) In accordance with the definition of "eligible purchases", the distillate fuel must be purchased by the user for use and used as fuel for own primary production activities in mining as provided in subparagraphs (ii) and (iii) to this Note.	
(bb) The definition of "minerals" means minerals in any form, whether solid, liquid or gaseous, occurring naturally in or on the earth, in or under water or in the tailings and whether organic or inorganic and having been formed by or subject to a geological process, excluding water, but including sand, stone, rock, soil (other than topsoil), clay, gravel and limestone.	
(ii) The mining activities which qualify for a refund of levies must be carried on -	A6/23
(aa) for own primary production by the user or by a contractor of the user who is contracted on a dry basis;	
(bb) unless otherwise specified, at the place where the mining operation is carried on; and	A6/3/44
(cc) by the holder or cessionary of the necessary authorisation granted or ceded in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).	
(iii) Own primary production activities in mining include the following:	A6/3/37
(aa) The exploration or prospecting for minerals.	w.e.f. 01/01/2011
(bb) The removal of over burden and other activities undertaken in the preparation of a site to enable the commencement of mining for minerals.	
(cc) Operations for the recovery of minerals being mining for those minerals including the recovery of salts but not including any post-recovery or post-mining processing of those minerals.	A6/3/37
(dd) Searching for ground water solely for use in a mining operation or the construction or maintenance of facilities for the extraction of such water.	
(ee) The pumping of water solely for use in a mining operation if the pumping occurs at the place where the mining operation is carried on or at a place adjacent to that place.	
(ff) The supply of water solely to the place where the mining operation is carried on, from such place or a place adjacent to that place.	
(gg) The construction or maintenance of private access roads at the place where the mining operation is carried on.	
(hh) The construction or maintenance of - (A) tailings, dams for use in a mining operation; (B) dams, or other works, to store or contain water that has been used in, or obtained in the course of carrying on a mining operation.	
(ij) The construction or maintenance of dams, at the place where the mining operation is carried on, for the storage of uncontaminated water for use in a mining operation.	
(kk) The construction or maintenance of buildings, plant or equipment for use in a mining operation.	
(ll) The construction or maintenance of power stations or power lines solely for use in a mining operation.	
(mm) Coal stockpiling for the prevention of the spontaneous combustion of coal as part of primary mining operations.	
(nn) The reactivation of carbon for use in the processing of ores containing gold if the reactivation occurs at the place where mining for gold is carried on.	
(oo) The removal of waste products of a mining operation and the disposal thereof, from the place where the mining operation is carried on.	
(pp) The transporting by vehicle, locomotive or other equipment on the mining site of ores or other substances containing minerals for processing in operations for recovery of minerals.	
(qq) The service, maintenance or repair of vehicles, plant or equipment by the person who carries on the mining operation solely for use in a mining operation, at the place where the mining operation is carried on.	
(rr) The service, maintenance or repair of transport networks for use in a mining operation, to the extent that the service, maintenance or repair is performed at the place where a mining operation is carried on	
(ss) Quarrying activities necessary solely for obtaining, extracting and removing minerals from the quarry, but excluding any secondary activities to work or process such minerals (including crushing, sorting and washing) whether in the quarry or at the place where the mining operation is carried on.	A6/3/44
(tt) The transport of ores or other substances containing minerals from the mining site to the nearest railway siding.	

	Reference
(uu) The following equipment and vehicles are regarded as forming an integral part of the mining process: (A) Agitators. (B) Drilling rigs. (C) Hammer mills. (D) Smelters. (E) Tunnelling machines. (F) Specially manufactured underground equipment. (G) Front-end loaders. (H) Excavators. (I) Locomotives for carriage by rail of minerals or equipment.	
(vv) Rehabilitation required by an environmental management programme or plan approved in terms of the Mineral and Petroleum Resources Development Act, 2002, but excluding such activities performed beyond the place where the mining operations are carried on or after a closure certificate has been issued in terms of the Mineral and Petroleum Resources Development Act, 2002.	A6/3/44
(iv) The refund of levies in respect of the mining of sand, stone, rock, soil (other than topsoil), clay, gravel and limestone applies only if mined from a quarry and the mining operations comply with subparagraph (iii)(ss).	A6/3/44
(g) Forestry: Refund of levies on eligible purchases of distillate fuel for forestry as specified in paragraph (b)(i) to this Note.	A6/109 w.e.f. 01/04/06
(i) In accordance with the definition of "eligible purchases", the distillate fuel must be purchased by the user for use and used as fuel for own primary production activities in forestry as provided in paragraphs (g)(ii) and (g)(iii).	
(ii) Own primary production activities in forestry include the following:	A6/109 w.e.f. 01/04/06
(aa) Land preparation: (A) Clearing of land. (B) Ploughing, discing, hoeing. (C) Making of initial access roads.	
(bb) Planting of land: (A) Transport of seedlings from nursery to plantations. (B) Making of planting pits, line seeding and similar activities. (C) Application of herbicides and fertilisation. (D) Follow-up activities replacing dead seedlings with new seedlings (blanking).	
(cc) Maintenance of plantations: (A) Weeding in plantation (manual, chemical, mechanical). (B) Making of fire breaks, including fire control access roads. (C) Pruning of branches. (D) Thinning of trees and removal of trees. (E) Road and infrastructure maintenance which forms an integral part of the forest.	
(dd) Harvesting of trees: (A) Making of extraction roads. (B) Felling of trees (manual with chainsaws; mechanical with equipment). (C) Stripping of bark off felled trees. (D) Stacking of felled tree timber (in field or at roadside). (E) Crosscutting into specified log lengths. (F) Extraction of timber to roadside.	
(ee) Transporting of trees in a forest where they were felled.	
(ff) Transporting by the user of timber to a sawmill or chip-mill that is outside the forest or plantation.	
(gg) Transporting of timber logs to the nearest railway siding, from the forest or plantation.	
(hh) The process of growing, cutting or carting of trees and logs.	
(ij) Generating electricity for domestic use at the place where forestry is carried on.	
(kk) Use of locomotives for the carriage of goods by rail in the forest or plantation.	
(iii) The above activities only qualify for the refund if carried on for own primary production in forestry by the user or by the contractor of the user who is contracted on a dry basis.	A6/109 w.e.f. 01/04/06
(iv) The following are not regarded as activities in forestry: (aa) Constructing, building the mill or other processing facilities. (bb) Dressing, planing, or shaping woods, producing board. (cc) The transport of the goods to build a road in the forest, unless it is regarded as an access road. (dd) Milling timber at a saw-mill or chip-mill.	A6/109 w.e.f. 01/04/06

	Reference
(h) Farming: Refund of levies on eligible purchases of distillate fuel for farming as specified in paragraph (b)(i) to this Note.	A6/109 w.e.f. 01/04/06
(i) In accordance with the definition of "eligible purchases", the distillate fuel must be purchased by the user for use and used as fuel for own primary production activities in farming as provided in paragraphs(h)(ii)(cc), (h)(iii) and (h)(iv) to this Note	
(ii) For the purposes of these Notes, unless the context otherwise indicates -	A6/3/38
(aa) "farming products" means any products in their natural state produced during any farming activity contemplated in paragraph (h)(ii)(cc)(B) in this Note, including animals, fish and reptiles and their products, plants, fruit and vegetables, eggs, milk, meat, honey, flowers, nursery products, wool and hides, whether or not packed for marketing;	
(bb) "farming requirements" means goods that are essential for farming and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, breeding of and caring for animals, fish and reptiles and the building of dwellings and structures for farming purposes;	
(cc) "own primary production activities in farming" -	
(A) means the production of farming products by the user for gain on a farming property; and	
(B) includes the following activities:	
(AA) Growing crops and harvesting and storing crops on the farming property.	
(BB) Horticulture, pasturage and apiculture.	
(CC) The breeding of fish in dams and the farming of oysters.	
(DD) The breeding and caring for animals and reptiles.	
(EE) The breeding and caring for race and show horses and the transportation thereof.	
(FF) The shearing or cutting of hair or fleece of livestock, or the milking of livestock.	
(GG) The transport of livestock to a farming property for the purpose of rearing.	
(HH) The rounding up or herding of livestock.	
(IJJ) Baling of hay.	
(KK) The planting or tending of fruit trees.	
(LL) Any activity undertaken for the purpose of soil or water conservation.	
(MM) The carrying out of fire fighting activities.	
(NN) The construction or maintenance of fences.	
(OO) The construction or maintenance of firebreaks.	
(PP) The service, maintenance or repair of vehicles or equipment for use in a farming activity if it is carried out at the place where farming is carried on.	
(QQ) The construction or maintenance of sheds, pens, silos or silage pits for use in a farming activity.	
(RR) The construction or maintenance of dams, water tanks, water troughs, water channels, irrigation systems or drainage systems including water pipes and water piping for use in a farming activity carried out on the farming property.	
(SS) The carrying out of earthworks for the purpose of a farming activity, carried out on the farming property.	
(TT) Searching for ground water solely for use in a farming activity, or the construction or maintenance of facilities for the extraction of such water, solely for that use.	
(UU) The pumping of water solely for use in farming if the pumping is carried out on a farming property.	
(VV) The supply of water solely for use in farming if the supply is to a farming property and the water is supplied from that property or a place adjacent to that property.	
(WW) The storage of farming products.	
(XX) The packing, or prevention of deterioration of farming products, if the packing or the prevention of deterioration of the products is carried out on a farming property.	
(YY) Weed, pest or disease control.	
(ZZ) Hunting or trapping that is carried on as part of farming operations including the storage of any carcasses or skins.	
(AAA) Game farming, excluding leisure activities such as game viewing and lodging.	
(BBB) Generating electricity or the use of other farm equipment for domestic purposes.	
(CCC) Use of locomotives for the carriage of goods by rail on the farming property.	
(DDD) Flood management on farming property.	
(iii) The above activities only qualify for the refund if carried on for own primary production in farming by the user or by the contractor of the user who is contracted on a dry basis.	A6/109 w.e.f. 01/04/06
(iv) (aa) Where farming products or farming requirements are transported by a contractor of the user, and the distillate fuel is supplied by the user on a dry basis, the user may claim a refund in terms of item 670.04 in respect of the quantity of fuel actually used-	
(A) where such farming products are transported from the farming property to the market or first point of delivery; or	A6/109 w.e.f. 01/04/06
(B) the farming requirements are transported from the supplier's loading point to the farming property.	
(bb) No refund may be claimed in respect of any transport on a wet basis.	
(cc) Eligible use in farming includes the transportation by the user by means of own vehicles of -	
(A) farming products to any place; or	
(B) farming requirements for use by such user from any place to the farming property.	

	Reference
(v) No refund applies in respect of distillate fuel used by a purchaser of farming products in vehicles which carry those products from the farming property to the place of business of the purchaser.	A6/109 w.e.f. 01/04/06
(vi) Where the user failed to keep the required logbook information prescribed in paragraph (q) to this Note, eligible distillate fuel purchases will be reduced by 20 per cent thereof to exclude potential non-eligible purchases that were not accounted for. This exception is applied at the discretion of the Commissioner for the period 1 November 2009 to 31 March 2013, whereafter only the required logbook information will be accepted as valid proof of eligible distillate fuel purchases.	A6/3/40 w.e.f. 01/11/2009
(vii) Notwithstanding anything to the contrary in this paragraph, if the activities described in subparagraphs (ii)(cc)(B)(CCC) and (DDD) are exclusively performed for farmers of adjacent properties by a company of which all the shareholders are those farmers, the company may register as a user and claim a refund in terms of this Note.	A6/3/38
(viii) Sugarcane farmers with an average production of less than 1 800 tons of sugarcane each per year that are not registered for value-added tax purposes and fail to keep the logbook information prescribed in paragraph (q) to this Note must reduce their eligible distillate fuel purchases by 20 per cent to exclude potential non-eligible purchases. The sugar mills to which the sugarcane of these farmers is delivered must process the refund claims of these farmers under the mills' own value-added tax registrations as agents on behalf of such farmers in consultation with the South African Sugar Association (SASA).	A6/3/44
(ij) Commercial Fishing: Refund of levies on eligible purchases of distillate fuel for commercial fishing vessels as specified in paragraph (b)(ii) to this Note.	A6/109 w.e.f. 01/04/06
<ul style="list-style-type: none"> (i) For the purposes of these Notes, unless the context otherwise indicates - <ul style="list-style-type: none"> (aa) "commercial fishing vessels" means vessels designed or adapted and used for commercial sea fishing (as contemplated in the Marine Living Resources Act, 1998 (Act No. 18 of 1998), and which are propelled by inboard engines of which the fuel tanks form an integral part of the structure and any dedicated mother ship in which fish is processed, but excluding any fishing vessel contemplated in item 670.08 in this Part. (bb) "sea fishing" - <ul style="list-style-type: none"> (A) includes - <ul style="list-style-type: none"> (AA) the catching of "fish" as defined in the Marine Living Resources Act, 1998 (Act No. 18 of 1998); (BB) the processing of fish while at sea, (B) excludes whaling, sealing, or the catching of fish for non-commercial purposes. 	A6/3/37
<ul style="list-style-type: none"> (ii) Use of fuel: <ul style="list-style-type: none"> (aa) Eligible purchases are only applicable in respect of fishing vessels - <ul style="list-style-type: none"> (A) which are owned or chartered by a 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, or by a natural person who is ordinarily resident in the Republic; (B) which are registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951); (C) that are nominated on a valid commercial fishing permit issued by the Department of Agriculture, Forestry and Fisheries in terms of the Marine Living Resources Act, 1998 (Act No. 18 of 1998); (D) which are used in fishing activities carried on with the aim of making a profit; and (E) if used in an engine for the propulsion of, or operating of any equipment used on board, of such fishing vessels. (bb) The equipment referred to in subparagraph (ij)(ii)(aa)(E) of this Note may include the following: <ul style="list-style-type: none"> (A) Air and refrigeration compressor. (B) Bilge pump. (C) Generator. (D) Lighting plant. (E) Pump. (F) Auxiliary engine. (G) Other diesel powered engines. (H) Boiler. (I) Chiller or freezer. (K) Cooking facilities. (L) Heater. (M) Incinerator. (N) Welder. (O) Onboard crane. (P) Winches. (Q) Other diesel powered equipment. (cc) The above activities are only eligible for the refund if carried on by the user. (dd) The following are regarded as non-eligible commercial fishing activities: <ul style="list-style-type: none"> (A) Any offshore activity including off-loading of catch with a fixed onshore crane and onshore processing. (B) Any activity in the carrying on of a business relating to recreation, sport or tourism, which includes fishing vessels chartered for such purpose. (C) Vessels undertaking trial runs connected with the repair or refit thereof. 	A6/109 w.e.f. 01/04/06