

PART 3

REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY

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.
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.
3. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part.
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.
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 for 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.
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 -
 - (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.
 - (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;
 - (iii) "eligible purchases" means purchases of distillate fuel by a user for use and used as fuel as contemplated in paragraph (b);
 - (iv) "hire" includes lease or charter;
 - (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, or in any locomotive contemplated in paragraph (b)(iv) to this Note and includes such fuel used in transport for reward or if resold;

- (vi) "section", unless otherwise specified, refers to the relevant section of this Act;
- (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);
- (viii) "vessel" means, subject to these Notes, any ship or boat;
- (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";
- (x) "electricity generation plants" means the electricity generation plants known as -
- (aa) Ankeling Power Station situated in Atlantis; and
- (bb) Gourikwa Power Station situated at Mossel Bay, Utilizing Open Cycle Gas Turbine (OCGT) units.
- (b) The extent of refund for eligible purchases-

ON LAND

- (i) Farming, forestry or mining on land is -
- Farming, forestry or mining on land is 70 cents per litre fuel levy on 80 per cent of eligible purchases, **plus** 88 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 158 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 158 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 158 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;
- (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 -
is 175 cents per litre fuel levy, **plus** 88 cents per litre Road Accident Fund levy equalling 263 cents per litre.

HARBOUR VESSELS

- (iii) Harbour vessels, including -
- (aa) harbour vessels operated by Portnet;
- (bb) vessels used by in-port bunker barge operators,
88 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 88 cents per litre Road Accident Fund levy.

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 175 cents per litre fuel levy, **plus 88 cents per litre Road Accident Fund levy equalling 263 cents per litre.**

(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.

(c) Application for registration and claiming of refunds

(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).

(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.

(iii) The diesel refund part of the return form is incorporated in the VAT return form (VAT 201D).

(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.

(d) The tax invoice

(i) For the purposes of section 75 (4A)(c), the invoice must be a tax invoice containing the following information:

(aa) the words "Tax Invoice";

(bb) the name, address and VAT number (a 10-digit number starting with 4) of the supplier;

(cc) the name and address of the purchaser (if the invoice value is over R500);

(dd) date of transaction;

(ee) description of the goods (being diesel or distillate fuel);

(ff) quantity delivered or purchased;

(gg) value of the supply;

(hh) the amount of VAT, which must be shown as 0% since VAT is not levied on distillate fuel or diesel.

(e) General conditions and procedures relating to purchases and refunds

(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.

(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.

(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.

(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.

(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.

(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.

- (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.
- (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.
- (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.
- (A) 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.
- (f) Mining on land: Refund of levies on eligible purchases for distillate fuel for mining as specified in paragraph (b)(i) to this Note.
- (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 -
- (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
- (cc) by a person who is in possession of the necessary authorisation granted 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:
- (aa) The exploration or prospecting for minerals.
- (bb) The removal of overburden 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.
- (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.
- (tt) The transport of ores or other substances containing minerals from the mining site to the nearest railway siding.
- (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.
- (iv) The following are not regarded as mining activities:
- (aa) Dredging, mining and any other activity to obtain materials for use in -
- (A) building;
 - (B) road making;
 - (C) landscaping;
 - (D) construction and similar activities.
- (bb) Mobile crushing operations such as the crushing of stone for road building and dam walls.
- (g) Forestry: Refund of levies on eligible purchases of distillate fuel for forestry as specified in paragraph (b)(i) to this Note.
- (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:
- (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.
- (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.
- (h) Farming: Refund of levies on eligible purchases of distillate fuel for farming as specified in paragraph (b)(i) to this Note.
- (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 -
 - (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.
- (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.
- (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
- (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.
- (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.
- (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.
- (i) For the purposes of these Notes, unless the context otherwise indicates -
- (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" -
- (A) includes -
- (AA) the catching of "fish" as defined in the Marine Living Resources Act, 1998 (Act No. 18 of 1998); and
- (BB) the processing of fish while at sea,
- (B) excludes whaling, sealing, or the catching of fish for non-commercial purposes.
- (ii) Use of fuel:
- (aa) Eligible purchases are only applicable in respect of fishing vessels -
- (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) if the master is in possession of a valid commercial fishing permit issued by the Directorate Marine and Coastal Management; Department of Environmental Affairs and Tourism 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 (j)(ii)(aa)(E) of this Note may include the following:
- (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.
- (J) 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:
- (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.
- (k) Coasting vessels: Refund of levies on eligible purchases of distillate fuel for coasting vessels as specified in paragraph (b)(ii) to this Note:
- (i) For the purposes of these rules, unless the context otherwise indicates -
- "coasting vessels" means vessels designed and used for the conveyance of goods and which convey goods between the ports in the Republic or between any such port and a port in the common customs area and which are propelled by onboard engines and of which the fuel tanks form an integral part of the structure.
- (ii) Use of fuel:
- (aa) Eligible purchases of fuel are only applicable in respect of a coasting vessel -
- (A) if the vessel is 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) if the vessel holds a valid Certificate of South African Registry with a valid South African Maritime Safety Authority survey certificate;
- (C) if the fuel is used for the propulsion of the vessel or the operation of any equipment on that vessel.
- (bb) Equipment referred to in subparagraph (k)(ii)(aa)(C) to this Note may include the following:
- (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.

- (iii) (Q) Other diesel powered equipment.
The following are regarded as non-eligible activities:
- (aa) Any onshore activity including the off-loading of cargo by cranes or equipment fixed on land.
 - (bb) Other onshore activities including stacking of cargo, running of refrigeration containers.
 - (cc) Any activity which is undertaken other than the carrying of goods such as conveying of passengers, recreation, sport or tourism.
 - (dd) Vessels undertaking trial runs connected with the repair or refit thereof.
- (l) Offshore Mining: Refund of levies on eligible purchases of distillate fuel for offshore mining as specified in paragraph (b)(ii) to this Note:
- (i) Definitions:
 - "Offshore-mining" means the exploration and exploitation of the natural resources occurring in the bed of the sea and the subsoil thereof including the continental shelf of the Republic, as referred to in section 8 of the Maritime Zones Act, 1994 (Act No. 15 of 1994) and as contemplated in section 5 of this Act.
 - "Natural resources" includes precious stone, metal or minerals, natural oil or natural gas.
 - (ii) For the purposes of this Note, any installation as referred to in paragraphs (a)(ii), (b), (c) and (e) of the definition of "installation" in section 1 of the Maritime Zones Act, 1994 (Act No. 15 of 1994), and any device contemplated in section 5 of this Act, operated by a user on or above the continental shelf in which distillate fuel is used for offshore mining activities may, subject to subparagraphs (bb) and (cc), qualify for a refund of levies in terms of this item including -
 - (aa) Any installation, including a pipeline which is used for the transfer of any substance to or from a research, exploration or production platform.
 - (bb) Any exploration or production platform used in prospecting for or the mining of any substance.
 - (cc) Any exploration or production vessel used for exploration or exploitation of the seabed.
 - (dd) Any vessel or appliance used for the exploration or exploitation of the seabed.
 - (iii) Diamond dredges must operate under a permit issued by the Department of Mineral and Energy Affairs.
 - (iv) The offshore mining activities referred to in this Note, which qualify for such refund, further include -
 - (aa) machinery and equipment which form an integral part of the installation or device;
 - (bb) a vessel used solely to convey persons or goods to and from any installation or device, which is supplied with distillate fuel by such installation or device; and
 - (cc) in the case of diamond dredges, distillate fuel used in a vessel chartered by the owner of the dredging vessel to bunker the diamond dredges at sea and the fuel bunkered by such vessel.
 - (v)
 - (aa) Any distillate fuel used in any installation or device or any vehicle, vessel, machine or other equipment of any kind whatsoever contracted or hired for use in any qualifying activity in respect of offshore mining only qualifies for a refund if so contracted or hired by the user on a dry basis.
 - (bb) The user so supplying such distillate fuel must keep an accurate account of the quantity supplied and all documents relating to the contract or hire and the activities undertaken by such installation, device, vehicle, vessel, machine or other equipment.
 - (m) Offshore vessels: Refund of levies on eligible purchases of distillate fuel for offshore vessels conducting research in support of the marine industry, coastal patrol vessels or vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, as specified in paragraph (b)(i) to this Note.
 - (i) Eligible purchases are only applicable to such vessels, which are -
 - (aa) 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; and
 - (bb) registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951).
 - (ii) The distillate fuel may only be used for the propulsion of the vessels or the operation of any equipment on the vessels.
 - (n) Harbour vessels: Refund of Road Accident Fund levy on eligible purchases of distillate fuel for harbour vessels operated by Portnet or vessels used by in-port bunker barge operators as specified in paragraph (b)(i) to this Note.

- (i) Eligible purchases are only applicable to such vessels, which are -
- (aa) owned or chartered by a legal person registered in 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; and
- (bb) which are registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951)
- (ii) Where a refund of levies will be claimed in respect of distillate fuel, a bunker barge operator may only deliver such distillate fuel to any vessel contemplated in this item if a tax invoice has been issued as required in paragraph (c) to this Note.
- (aa) A bunker barge operator may only deliver such distillate fuel to any vessel contemplated in this item where a refund of levies will be claimed in respect of such fuel if a tax invoice has been issued.
- (bb) Such operator must keep books, accounts and documents including a copy of such invoice for inspection by an officer for a period of 5 years from the date of such delivery.
- (o) Rail freight: Refund of levy on eligible purchases of distillate fuel for locomotives used for hauling rail freight as specified in paragraph (b)(iv) to this Note.
- (p) Only distillate fuel purchased for use and used in locomotives when hauling rail freight in the Republic qualifies for such a refund.
- (q) Electricity generation plants: Refund of levies on eligible purchases of distillate fuel for use as fuel solely by electricity generation plants specified in (b)(v) to this Note, supplying electricity to the national electricity distribution network.
- (q) Keeping of books, accounts and other documents for the purposes of this item:
- (i)
- (aa) All books, accounts or other documents to substantiate the refund claim (including purchase invoices, sales invoices and logbooks) must be kept for a period of 5 years from the date of use or disposal of the distillate fuel or the refund return, whichever occurs last.
- (bb) Any person who sells any distillate fuel to a user must keep a copy of the tax invoice for 5 years from the date of sale.
- (cc) Any such books, accounts or other documents and invoices must be produced for inspection to any officer in accordance with the provisions of section 4 of this Act.
- (ii) Purchase documents must be in the name of the user.
- (iii) Books, accounts or other documents must show in respect of each claim how the quantity of distillate fuel on which a refund was claimed was calculated.
- (iv) If a user carries on business in more than one of the categories of eligible activities, or in any ineligible activity, the books, accounts or other documents regarding each activity must be kept separately.
- (v) Documentation must show how the distillate fuel purchased was used, sold or otherwise disposed of. The user must -
- (aa) keep books, accounts or other documents of all purchases or receipts of distillate fuel, reflecting -
- (A) the number and date of each invoice relating to such purchases or receipts;
- (B) the quantities purchased or received;
- (C) the seller's name and business address; and
- (D) the date of purchase and receipt,
- (bb) keep books, accounts or other documents in respect of the storage and use of distillate fuel, reflecting -
- (A) the date or period of use;
- (B) the quantity and purpose of use;
- (C) full particulars of any fuel supplied on a dry basis to any contractor or other person who renders qualifying services to the user;
- (D) the capacity of each tank in which fuel is stored and the receipt and removal from such tanks,
- (cc) where the fuel was sold or otherwise disposed of or used (except supplied on a dry basis), record in such books, accounts or other documents -
- (A) the quantity of fuel involved;
- (B) in each case, whether the fuel was sold or otherwise disposed of or used and the date thereof;

- (C) where applicable to whom the fuel was sold or otherwise disposed of;
- (D) the price received for the fuel, including details of any offsetting arrangements, barter or other dealings involved,
- (dd) keep logbooks in respect of fuel supplied to each vehicle, vessel or other equipment used in the following activities -
- (A) onland mining;
- (B) forestry;
- (C) farming;
- (D) fishing;
- (E) coastwise shipping;
- (F) offshore mining;
- (G) National Sea Rescue Institute;
- (H) rail freight;
- (I) electricity generation.

(r) Losses of distillate fuel:

- (i) Distillate fuel lost through accident, theft, leakage or any other cause whatsoever is regarded as non-eligible.
- (ii) A refund may not be claimed for lost distillate fuel and the quantity lost must be reflected as a non-eligible purchase on the refund return.
- (iii) The following records must be kept:
- (aa) The date the loss occurred, or the date the loss was detected.
- (bb) Where the loss occurred and the circumstances surrounding the incident.
- (cc) The quantity of fuel lost and how the quantity was calculated.
- (iv) A copy of the police report, where applicable, or insurance claim details can provide the information necessary to substantiate the particulars of the loss.
- (s) Declaration to be furnished in respect of distillate fuel in terms of section 75 (1C)(d)(i).

Every user shall furnish a declaration to the Commissioner at such time and in such form reflecting such particulars relating to purchases and use and refund claims and supported by such documents, as the Commissioner may determine.

7. The following Notes apply to item 671.02:

- (a) Definitions and application for provisions
- (i) The refund provided for in this item is subject to the provisions of section 75 (11A).
- (ii) For the purposes of these Notes and section 75 (11A), unless the context otherwise indicates -
- "BLNS country" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;
- "refund" as provided for in this Note means the amount of fuel levy and Road Accident Fund levy that may be set off against the amount of fuel levy and Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise warehouse on complying with these Notes and the rules for section 19A;
- "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.
- (b) Limitation
- For the purposes of any refund in terms of this item, goods which are off specification or have become contaminated may only be returned to a customs and excise manufacturing warehouse for reprocessing or destruction where the fuel levy and Road Accident Fund levy together with the excise duty is not less than R 25 000 on any quantity found to be off specification or which became contaminated on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.
- (c) Procedures and set-off against monthly petroleum excise accounts

- (i) The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods became, and the extent to which the goods are, off specification or contaminated.
- (ii) If the Commissioner approves the application, any goods returned shall be -
- (aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and
 - (bb)
 - (A) transferred to and mixed with stocks of materials for reprocessing, under supervision of an officer; or
 - (B) destroyed under supervision of an officer.
- (iii) The licensee of the customs and excise manufacturing warehouse to which such goods are returned for reprocessing or destruction must keep a record which includes at least the following:
- (aa) A detailed description of the goods received including the applicable tariff item;
 - (bb) the quantity received;
 - (cc) the date of receipt;
 - (dd) the name or registered business name (if any) and the physical address of the person who returned the goods concerned.
- (iv) Whenever any fuel levy and Road Accident Fund levy goods which are off specification or contaminated are returned to a customs and excise manufacturing warehouse, an officer shall, before reprocessing or destruction commences, take representative samples and submit them to the Commissioner for -
- (A) a technical analysis to establish the composition; and
 - (B) tariff determination in accordance with the characteristics of the goods established by such analysis.
- (bb) The costs of taking the samples and the analysis shall be paid by the licensee.
- (cc) Where any goods returned for reprocessing or destruction are found on analysis to contain any proportion of other goods, the quantity returned must be reduced by the proportion of such other goods before calculating the duty refundable in terms of this item.
- (d)
- (i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on the goods returned for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the fuel levy and Road Accident Fund levy on any quantity so returned shall be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date of the examination contemplated in paragraph (c)(ii)(aa) to this Note.
- (ii) The licensee of the customs and excise manufacturing warehouse may, after reprocessing and on accounting for the goods reprocessed in the monthly petroleum excise account or after destruction, set-off any amount of fuel levy and Road Accident Fund levy duly refundable in terms of this item against the amount of fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in any such account during a period of two years after receipt of the goods for reprocessing or destruction.
- (iii) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in paragraph (d)(i) to this Note on the goods so returned an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in paragraph (d)(ii) to this Note.
- (e) Where any goods from which any deduction from the dutiable quantity has been allowed as contemplated in section 75 (18), are so returned to a customs and excise manufacturing warehouse for reprocessing or destruction as provided in this item, the licensee must add the quantity so allowed in respect of the goods returned to the dutiable quantity for the accounting month in which the goods were processed or destroyed.
8. Notes for item 671.03 in relation to fuel levy and Road Accident Fund levy goods liable to fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such a warehouse and delivered to another such warehouse or to such a storage warehouse, subject to compliance with these Notes:
- (a) Definitions and application of provisions
 - (i) The refund provided for in this item is subject to the provisions of section 75 (11A).
 - (ii) For the purposes of this item, these Notes and section 75 (11A) and item 671.03, unless the context otherwise indicates -

"refund" as provided in item 671.03, means the amount of fuel levy and Road Accident Fund levy that may be set-off against the amount of fuel levy and Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;

"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item;

"storage warehouse" means a customs and excise storage warehouse contemplated in rule 19A4.01(b)(ii) or (iii).

9. Set-off against monthly petroleum excise accounts in respect of the goods removed:
- (b)
 - (i) The removal of such fuel levy and Road Accident Fund levy goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.
 - (ii) Where such fuel levy and Road Accident Fund levy goods are removed to a customs and excise storage or manufacturing warehouse by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such delivery to such manufacturing or storage warehouse has been obtained as prescribed in the rules, set off the fuel levy and Road Accident Fund levy paid or payable on the goods so delivered against the fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in the petroleum excise account in respect of any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.
 - (iii)
 - (aa) For the purposes of section 75 (11A), the licensee of such manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on such goods so delivered to such a manufacturing or storage warehouse and if the licensee is unable to produce such proof the fuel levy and Road Accident Fund levy on any quantity of the goods so delivered must be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned.
 - (bb) Where the rate of duty payable on any fuel levy and Road Accident Fund levy goods accounted for on the petroleum excise account differs from the rate paid or payable in terms of subparagraph (aa) to this Note on the goods so delivered an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (ii).
 - (c) The provisions of these rules shall apply *mutatis mutandis* where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for delivery to such storage warehouse.
- Notes for item 671.05 in relation to fuel levy goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such a warehouse and delivered to a consignee in a BLSNS country, subject to compliance with these Notes:
- (a) Definitions and application of provisions:
 - (i) The refund provided for in item 671.05, is subject to the provisions of section 75 (11A).
 - (ii) For the purposes of item 671.05, these Notes and section 75 (11A), unless the context otherwise indicates -
 - "BLSNS country" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;
 - "refund" as provided in this item means the amount of fuel levy and Road Accident Fund levy that may be set off against the amount of fuel levy and Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;
 - "set-off" means a set off of duty contemplated in section 77 that is refundable in terms of this item.
- (b) Set-off on monthly petroleum excise accounts in respect of fuel levy and Road Accident Fund levy goods removed:
- (i) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.
 - (ii) Where such fuel levy and Road Accident Fund levy goods removed to a BLSNS country have been delivered to the consignee in that country, the licensee may, where proof of such delivery has been obtained as prescribed in the rules, set off the fuel levy and Road Accident Fund levy paid or payable on the goods so delivered from the fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.
 - (iii)
 - (aa) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or

- payable on the goods so removed and delivered in a BLSNS country and if the licensee is unable to produce such proof the fuel levy and Road Accident Fund levy on any quantity of the goods so delivered must be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned.
- (bb) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate paid or payable contemplated in subparagraph (aa) to this Note on the goods so removed and delivered an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (ii).
- (c) The provisions of these rules shall apply *mutatis mutandis* where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for removal to a BLSNS country.
10. Notes for item 671.07 in relation to fuel levy and Road Accident Fund levy goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships) by such licensee of such warehouse, subject to compliance with these Notes:
- (a) Definitions and application of provisions:
- (i) The refund provided for in item 671.07 is subject to the provisions of section 75 (11A).
- (ii) For the purposes of item 671.07, these Notes and section 75 (11A), unless the context otherwise indicates -
- "refund" as provided in this item means the amount of fuel levy and Road Accident Fund levy that may be set off against the amount of fuel levy and Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;
- "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.
- (b) Set-off on monthly petroleum excise accounts in respect of fuel levy and Road Accident Fund levy goods exported:
- (i) The export of such fuel levy and Road Accident Fund levy goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.
- (ii) Where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained as prescribed in the rules, set off the fuel levy and Road Accident Fund levy paid or payable on the goods so exported from the fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document is processed in respect of such export.
- (iii)
- (aa) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on the goods so exported and if the licensee is unable to produce such proof the fuel levy and Road Accident Fund levy on any quantity of the goods so exported must be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of such export.
- (bb) Where the rate of duty payable on any fuel levy and Road Accident Fund levy goods accounted for on the petroleum excise account differs from the rate paid or payable in terms of subparagraph (aa) to this Note on the goods so exported an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in paragraph (b)(i) to this Note.
- (c) The provisions of these Notes shall apply *mutatis mutandis* where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for export.
11. Notes for item 671.09 in relation to fuel levy and Road Accident Fund levy goods liable to the fuel levy and Road Accident Fund levy which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships) by a licensed distributor contemplated in section 64F, subject to compliance with these Notes:
- (a) Definitions and application of provisions:
- For the purposes of item 671.09, these Notes and section 75 (11A), unless the context otherwise indicates -
- "BLSNS country" or "any other country in the common customs area" as referred to in section 64F, means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;
- "fuel" means, as defined in section 64F, any goods classifiable in any item of Part 5A and Part 5B of Schedule No. 1 respectively, liable to fuel levy and Road Accident Fund levy, used as fuel;

"fuel" means, as defined in section 64F, any goods classifiable in any item of Part 5A and Part 5B of Schedule No. 1 respectively, liable to fuel levy and Road Accident Fund levy, used as fuel;
 "refund" means a refund of fuel levy and Road Accident Fund levy in respect of fuel.

(b) Requirements in respect of refunds:

- (i) The refund provided for in this item is subject to the provisions of section 75 (11A).
- (ii) Any application for a refund of fuel levy and Road Accident Fund levy in terms of this item shall be subject to compliance with -
 - (aa) section 64F and its rules;
 - (bb) rule 19A4.04 *mutatis mutandis* and any other rule regulating the export of goods to which item 671.09 of this Part.

(iii)

(aa) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly exported by the licensed distributor in order to be considered for a refund of duty.

(bb) A refund shall only be payable on quantities actually exported.

(iv) For the purposes of section 75 (11A), the licensed distributor must produce in support of every refund claim proof from the licensee of the customs and excise manufacturing warehouse of the rate of duty paid in respect of the fuel obtained from such licensee for the purposes specified in this item.

(v) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so exported must be calculated at the rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for export by the licensed distributor claiming a refund of duty under the provisions of this item.

12. Notes for item 671.11 in relation to fuel which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and delivered to a purchaser in any other country in the common customs area by a licensed distributor contemplated in section 64F, subject to compliance with these Notes.

(a) Definitions and application of provisions:

For the purposes of item 671.11, these Notes and section 75 (11A), unless the context otherwise indicates -

"BLNS country" or "any other country in the common customs area" as referred to in section 64F, means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;

"fuel" means, as defined in section 64F, any goods classifiable in any item of Part 5A and Part 5B of Schedule No. 1 respectively, liable to fuel levy and Road Accident Fund levy, used as fuel;

"refund" means a refund of fuel levy and Road Accident Fund levy in respect of fuel.

(b) Requirements in respect of refunds:

- (i) The refund provided for in this item is subject to the provisions of section 75 (11A).
- (ii) Any application for a refund of fuel levy and Road Accident Fund levy in terms of this item shall be subject to compliance with -
 - (aa) section 64F and its rules;
 - (bb) rule 19A4.04 *mutatis mutandis* and any other rule regulating the movement of goods to which this item relates.

(iii)

(aa) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly removed for delivery in any other country in the common customs area by the licensed distributor in order to be considered for a refund of duty.

(bb) A refund shall only be payable on quantities actually delivered to a purchaser in any other country of the common customs area.

(iv) For the purposes of section 75 (11A), the licensed distributor must produce in support of every refund claim, proof from the licensee of the customs and excise manufacturing warehouse of the rate of duty paid in respect of the fuel obtained from such licensee for the purposes specified in this item.

(v) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so delivered must be calculated at the rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of such goods from stocks of the licensee of

terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for delivery to a purchaser in any other country of the common customs area by the licensed distributor claiming a refund of duty under the provisions of these rules.

13. For the purposes of items 670.06, 670.08, 670.10, 671.02, 671.03, 671.05, 671.07, 671.09, 671.11 and Notes 7 to 12, where distillate fuel and biodiesel are mixed in any proportion, the rebate or refund in respect of such mixtures must be calculated at the rate of duty applicable to biodiesel.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
670.01	000.00	01.00	09	Petrol, distillate fuels and biodiesel used by diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those rebate items and of the Notes (except Note 1) applicable thereto		As determined and approved by the Director-General: Department of International Relations and Co-operation 17.466c/li
670.02	000.00	01.00	00	Distillate fuels and biodiesel used in the manufacture of the goods specified in rebate items 623.09, 623.10, 623.11, 623.12 and 623.13		
670.04	000.00	01.00	04	Distillate fuel purchased for use and used for the purposes specified in, and subject to compliance with Note 6		
670.06	000.00	01.00	08	Fuel levy and Road Accident Fund levy goods exported (including supply as stores for foreign-going ships but excluding fishing vessels provided for in item 670.08)	Full fuel levy and Road Accident Fund levy subject to Note 13	As provided in Note 6 hereto
670.08	000.00	01.00	01	Distillate fuel and biodiesel supplied as stores for any fishing vessel not recognized as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951)	Full fuel levy and Road Accident Fund levy subject to Note 13	
670.10	000.00	01.00	05	Goods in respect of which the fuel levy and Road Accident Fund levy, together with the excise duty where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are in any customs and excise warehouse - Provided that - (i) no compensation in respect of the excise duty, fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption	Full fuel levy and Road Accident Fund levy subject to Note 13	
670.11	105.10.03	01.00	71	Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item	Full fuel levy and Road Accident Fund Levy	As provided in Note 7 read with Note 13
671.01	195.10.21	01.00	76	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(j) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	Full fuel levy and Road Accident Fund Levy	
671.02	000.00	01.00	08	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty as contemplated in section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7		
671.03	000.00	01.00	00	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to another such warehouse or to such a storage warehouse subject to compliance with Note 8		As provided in Note 8 read with Note 13

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
671.05	000.00	01.00	03	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of the customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to a consignee in a BLNS country, subject to compliance with Note 9		As provided in Note 9 read with Note 13
671.07	000.00	01.00	07	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships) by such licensee of such warehouse, subject to compliance with Note 10		As provided in Note 10 read with Note 13
671.09	000.00	01.00	00	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships) by a licensed distributor contemplated in section 64F, subject to compliance with Note 11		As provided in Note 11 read with Note 13
671.11	000.00	01.00	04	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and delivered to a purchaser in any other country in the common customs area by a licensed distributor contemplated in section 64F, subject to compliance with Note 12		As provided in Note 12 read with Note 13
672.01	FUEL SUPPLIED FOR THE LINE-FILL OF THE NEW MULTI-PURPOSE PRODUCTS PIPELINE (NMPP) GOVERNMENT PROJECT					
672.01	105.10	01.01	53	Fuel supplied by Petroleum Oil & Gas Corporation of South Africa (SOC) Ltd for the trunkline-fill of the NMPP from Island View Durban to Jameson Park, before 31 March 2012, not exceeding 154 744 400 li		Full fuel levy less 7,5 c/li and full Road Accident Fund levy
672.01	105.10	02.01	58	Fuel supplied by Sasol Oil (Pty) Limited for the secondary line-fill of the NMPP from Jameson Park to Alrode, from Alrode to Langlaagte and from Kendal to Waitloo, before 31 March 2012, not exceeding 20 358 410 li		Full fuel levy less 7,5 c/li and full Road Accident Fund levy