SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 1002

26 October 2007

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 6 (NO. 6/110)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 Part 3 to the said Act is hereby amended, with effect from 1 October 2007, to the extent set out in the Schedule hereto.

J MOLEKETI DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion after Note 6(a)(ix) of the following:

6. (a) (x) "electricity generation plants" means the electricity generation plants known as -

- (aa) Ankerlig Power Station situated in Atlantis; and
- (bb) Gourikwa Power Station situated at Mossel Bay,

utilizing Open Cycle Gas Turbine (OCGT) units.

By the substitution for Note 6(a)(v) of the following:

6. (a) (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;

By the substitution for Note 6(b)(v) of the following:

			ELECTRICITY GENERATION PLANTS
б.	(b)	(v)	Distillate fuel used as fuel by electricity generation plants with a capacity exceeding 200 megawatt per plant and using that fuel solely for the purpose of generating electricity, for the national distribution network is – 105 cents per litre fuel levy, plus 41,5 cents per litre Road Accident Fund levy equals to 146,5 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.

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