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## GOVERNMENT NOTICE GOEWERMENSKENNISGEWING

### SOUTH AFRICAN CIVIL AVIATION AUTHORITY SUID-AFRIKAANSE BURGERLIKE LUGVAARTOWERHEID

No. R. 932

30 July 1999

SOUTH AFRICAN CIVIL AVIATION AUTHORITY LEVIES ACT, (ACT NO. 41 OF 1998)

#### NOTIFICATION OF AMENDMENT OF A DETERMINATION MADE BY THE SOUTH AFRICAN CIVIL AVIATION AUTHORITY IMPOSING A FUEL LEVY ON THE SALE OF AVIATION FUEL

The South African Civil Aviation Authority, hereby in terms of the provisions of section 2 (7) of the South African Civil Aviation Authority Levies Act, 1998 (Act No 41 of 1998), amends the determination, made in Government Notice No. R.1665 of 14 December 1998—

**Substitution of paragraph 2 of the Determination**

1. Paragraph 2 of the Determination is substituted for paragraph 2 of the following paragraph:  
**"Levies**
2. (1) Subject to the provisions of paragraph (2) a levy of 1,5 cents (which includes Value-Added Tax) per litre is payable by consumers (including a wholesale distributor) on the sale of all aviation fuel which is manufactured, distilled imported or sold in the Republic.
- (2) The said levy is not payable by foreign operators of countries which have entered into air transport service agreements with the Government of the Republic of South Africa in respect of any scheduled flight or part of a flight which arrives in or departs from South Africa.
- (3) The levy referred to in subparagraph (1) is to be paid over to the South African Civil Aviation Authority on or before the seventh day of each calendar month.
- (4) The above-mentioned levy is to be collected by the wholesale distributors who are acting on behalf of the South African Civil Aviation Authority in this regard.
- (5) The terms and conditions relating to the payment of the levy to the South African Civil Aviation Authority shall be made in terms of a notice issued by the South African Civil Aviation Authority."

**Insertion of paragraph 3 in the Determination.**

**2.** The following paragraph is inserted after paragraph 2:

**"Commencement date**

**3.** This notification shall come into operation on 1 September 1999."

No. R. 932

30 Julie 1999

WET OP HEFFINGS VAN DIE SUID-AFRIKAANSE BURGERLIKE LUGVAARTOWERHEID, 1998  
(WET NO. 41 VAN 1998)

**KENNISGEWING VAN WYSIGING VAN VASSTELLING DEUR DIE SUID-AFRIKAANSE  
BURGERLIKE LUGVAARTOWERHEID GEMAAK VIR DIE OPLEGGING VAN 'N  
BRANDSTOFHEFFING OP DIE VERKOOP VAN VLIEGTUIGBRANDSTOF**

Die Suid-Afrikaanse Burgerlike Lugvaartowerheid wysig hiermee ingevolge die bepalings van artikel 2(7) van die Wet op Heffings van die Suid-Afrikaanse Burgerlike Lugvaartowerheid, 1998 (Wet Nr. 41 van 1998), die vasstelling vervat in Goewermentskennisgewing No.R.1665 van 14 Desember 1998-

**Vervanging van paragraaf 2 van die Vasstelling**

1. Paragraaf 2 van die Vasstelling word deur die volgende paragraaf vervang:

**"Heffings**

2. (1) Onderworpe aan die bepalings van paragraaf (2) is 'n heffing van 1.5 sent (wat Belasting op Toegevoegde Waarde insluit) per liter is betaalbaar deur verbruikers (insluitende groothandelsverspreiders) op die verkoop van alle vliegtuigbrandstof wat in die Republiek geproduseer, versprei, ingevoer of verkoop word.
- (2) Die betrokke heffing is nie betaalbaar deur buitelandse operateurs van lande wat lugvervoerdiensooreenkomste met die Republiek van Suid-Afrika ten opsigte van enige geskeduleerde vlug of gedeelte van 'n vlug wat in Suid-Afrika arriveer of vanuit Suid-Afrika vertrek, aangegaan het nie.
- (3) Die heffing waarna in subparagraaf (1) verwys word, moet voor of op die sewende dag van elke kalendermaand aan die Suid-Afrikaanse Burgerlike Lugvaartowerheid oorbetaal word.
- (4) Die bogemelde heffing word deur groothandelsverspreiders wat in hierdie verband as agente van die Suid-Afrikaanse Burgerlike Lugvaartowerheid optree, ingesamel.
- (5) Die terme en voorwaardes betreffende die betaling van die heffing deur groothandelsverspreiders aan die Suid-Afrikaanse Burgerlike Lugvaartowerheid sal by wyse van 'n kennisgewing deur die Suid-Afrikaanse Burgerlike Lugvaartowerheid uitgereik word."

**Invoeging van paragraaf 3 in die Vasstelling**

2. Die volgende paragraaf word na paragraaf 2 ingevoeg:

**"Datum van inwerkingtreding**

3. Hierdie kennisgewing tree op 1 September 1999 in werking."

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