

DEPARTMENT OF TRANSPORT

NO. 5025

5 July 2024

SOUTH AFRICAN CIVIL AVIATION AUTHORITY

AMENDMENT OF DETERMINATION MADE BY SOUTH AFRICAN CIVIL AVIATION AUTHORITY IN TERMS OF SOUTH AFRICAN CIVIL AVIATION AUTHORITY LEVIES ACT, 1998

The South African Civil Aviation Authority, in terms of the provisions of section 2(7) of the South African Civil Aviation Authority Levies Act, 1998 (Act No. 41 of 1998), intends to amend the Determination, as contained in the Schedule of Amendment below, published in Government Notice No. R1665 of 14 December 1998, as amended by Government Notice No. R.932 of 30 July 1999, Government Notice No. R. 1033 of 27 August 1999, Government Notice No. R. 1101 of 9 November 2005; Government Notice No. R. 473 of 25 April 2008, Government Notice No. 199 of 26 February 2010, Government Notice No. R. 231 of 12 March 2010, Government Notice No. R 317 of 8 April 2011, Government Notice No. R. 511 of 30 June 2014, Government Gazette No. R. 1052 of 22 December 2014, Government Gazette No. R. 1285 of 24 December 2015, Government Gazette No. R. 1286 of 24 December 2015, Government Gazette No. R. 585 of 23 June 2017, Government Gazette No. R. 54 of 26 January 2018, Government Gazette No. R. 1461 of 12 November 2019, Government Gazette No. R995 of 1 October 2021, Government Gazette No. R48330 of 29 March 2023.



Poppy Khoza
Director of Civil Aviation

No. _____

GOVERNMENT NOTICE

SOUTH AFRICAN CIVIL AVIATION AUTHORITY

SCHEDULE OF AMEDNMENT

Amendment of the Determination

1. The Determination is hereby amended by:

- (a) the substitution in the list of Arrangement of paragraphs of the Determination:

"ARRANGEMENT OF PARAGRAPHS

1. **Definitions**
2. **Levies**
3. **List of exempt scheduled passenger air service operator and wholesale Distributors**
4. **Application for registration as Wholesale Distributor**
5. **Renewal**
6. **Payment of the fuel levy**
7. **Commencement date**

- (b) the substitution for the Determination of the following Determination:

1. **Definitions**

In this Determination, unless the context indicates otherwise, any expression given a meaning in the Act has that meaning and—

'the Act' means the South African Civil Aviation Authority Levies Act, 1998 (Act No. 41 of 1998);

'Wholesale Distributor' means, for the purpose of payment of the South African Authority fuel levy:-

- (a) any enterprise engaged in acquiring aviation fuel from local refineries or importation, with the purpose of distributing the fuel on a wholesale basis;
or
- (b) any enterprise deemed to be a Wholesale Distributor by the Authority through the issuing of a certificate of registration.

2. Levies

- 2.1 Subject to the provisions of paragraph (2.2), a levy of twenty-one point eighty-five (R0.2185) 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 for the financial year 2024/2025 or until when the fuel levy is amended by the South African Civil Aviation Authority.
- 2.2 A levy on aviation fuel is payable by any Wholesale Distributor on the products which are manufactured, distributed, imported, sold or consumed by it at any point in the Republic of South Africa.
- 2.3 A levy on aviation fuel is not payable –
 - (a) on fuel exports to a foreign country or when sold to foreign aviation passenger operator of a country which have entered into air transport agreement with the Government of the Republic of South Africa in respect of which the levy is not payable;
 - (b) in respect of a scheduled public air transport flight or part of a flight in terms of which the Passenger Safety Charge as specified in

Regulation 187.02.1 of the Civil Aviation Regulations, 2011, is payable; and

- (c) where a Wholesale Distributor sells aviation fuel to another Wholesale Distributor and the selling Wholesale Distributor has paid the fuel levy to the South African Civil Aviation Authority.

2.4 A levy on aviation fuel on a specific supply is only payable once.

2.5 Value-added Tax is not payable on the levy referred to in paragraph (2.1).

3. List of exempt scheduled passenger air service operator and Wholesale Distributor

3.1 The South African Civil Aviation Authority shall regularly publish on its website the particulars of:

- (a) scheduled passenger air service operators normally conducting scheduled public air transport flights and collecting the Passenger Safety Charge as specified in Part 187 of the Civil Aviation Regulations, 2011; and
- (b) Wholesale Distributors.

4. Application for Registration as Wholesale Distributor

4.1 An application for registration as a Wholesale Distributor shall be made to the South African Civil Aviation Authority and shall—

- (a) state name and address of an applicant;
- (b) provide proof that an applicant satisfies the requirements to be a Wholesale Distributor;

- (c) contain any information, views or reasons supporting an application; and
 - (d) be accompanied by certified copies of the following documents:
 - (i) wholesaler's license issued by the Department of Mineral Resources and Energy (where applicable);
 - (ii) latest annual financial statements; and
 - (iii) valid clearance certificate issued by the South African Revenue Service.
- 4.2 The South African Civil Aviation Authority may, before deciding whether to grant or refuse an application, allow the applicant to make representations either in writing or in person, regarding the merits of the application.
- 4.3 The South African Civil Aviation Authority shall issue a certificate of registration upon completion of a successful application.
- 4.4 Where the South African Civil Aviation Authority does not renew a certificate of registration in terms of paragraph (5), a new application for such certificate may be submitted.

5. Renewal

- 5.1 A certificate of registration shall be valid for a maximum period of 12 months unless suspended or cancelled by the South African Civil Aviation Authority before it expires.
- 5.2 A certificate of registration is renewable every 12 months.
- 5.3 The renewal shall:
 - (a) not require a Wholesale Distributor to submit an application; and
 - (b) be administered by the South African Civil Aviation Authority by issuance of a renewal certificate annually to a Wholesale Distributor.

5.4 The renewal in terms of paragraph (5.3) shall be on condition that a Wholesale Distributor is-

- (a) in good standing with the South African Civil Aviation Authority; and
- (b) in compliance with this Determination.

5.5 If a Wholesale Distributor fails to declare any fuel volumes for a period longer than 12 months, the registration shall become invalid and shall not be renewed in terms of paragraph (5.3).

6. Payment of fuel levy

6.1 Subject to the provision of paragraph (2.2), payment shall be made on all products invoiced by a Wholesale Distributor up to the end of Wholesale Distributor's accounting month and paid into the South African Civil Aviation Authority's bank account, not later than the 21st day of the following month.

6.2 The record of amounts to be paid by Wholesale Distributors in terms of paragraph (6.1), shall be forwarded to the South African Civil Aviation Authority by email in the form prescribed in Annexure 1, submitted at the same time as the payment.

6.3 Interest at a rate of 2% above prime lending rate per annum, compounded monthly, is payable in respect of the outstanding balance of the levy after the due date.

6.4 Monthly payment must be made into the South African Civil Aviation Authority's bank account: Banker: Standard Bank South Africa, Branch: Brooklyn, South Africa, Branch code: 011245, Current Account Number: 0000013007971, referencing the payment by way of the customer identification number allocated by the South African Civil Aviation Authority.

6.5 In addition to interest charged in terms of paragraph (6.3), the South African Civil Aviation Authority shall impose a 10% penalty of the value of the

amount owed should a Wholesale Distributor fail to pay over monies to the South African Civil Aviation Authority within 21 days from the end of the month during which such monies become due and payable.

6.6 Returns and payments of a Wholesale Distributor must be audited by a reputable external auditor appointed by the South African Civil Aviation Authority at its own cost.

6.7 The audits in terms of paragraph (6.6) shall be conducted for periods commencing from 1 January to 30 June, and 1 July to 31 December of each calendar year.

6.8 When an auditor appointed by the South African Civil Aviation Authority requests any information from a Wholesale Distributor such information shall be provided without delay and before the deadline date provided by the auditor.

7. Substitution of certain words and expressions

The Determination is hereby amended by the substitution for the expression "Regulation" of the expression Determination wherever it occurs.

8. Commencement date

This notification shall come into operation 30 days from the date of publication in the Gazette".

ANNEXURE 1

RETURN FOR PAYMENT: CIVIL AVIATION AUTHORITY FUEL LEVY

WHOLESALE DISTRIBUTOR / AGENT / SUB-AGENT

(A)	(B)	(C)	(D)	(E)			(F)	(G)
				ADJUSTMENTS				
Product Local Sales	Levy No VAT c/l	Volume Litres	Amount Paid (R)	Volume Litres	Amount (R)	Month	Adjusted Volumes Litres	Payable Adjusted amount (R)
Jet A1								
Avgas								
SUB TOTAL								
Adjustments per month (L)								
Amount of payment								
Product Foreign Sales	Levy No VAT c/l	Volume Litres	Amount Paid (R)	Volume Litres	Amount (R)	Month	Adjusted Volumes Litres	Payable Adjusted amount (R)
Jet A1								
Avgas								
SUB TOTAL								
Adjustments per month (L)								
Amount of payment								

TOTAL FOR THE MONTH (LOCAL AND FOREIGN SALES)								
(A)	(B)	(C)	(D)	(E)			(F)	(G)

“NOTE: Volumes must be adjusted for own use prior to inclusion in column (C) and in column (A)
E-mail to: Fuellevy@caa.co.za”

COMPANY SIGNATURE
CAPACITY
DATE
