

## DEPARTMENT OF TRANSPORT

NO. 6060

28 March 2025

**SOUTH AFRICAN CIVIL AVIATION AUTHORITY****NOTICE MADE BY THE SOUTH AFRICAN CIVIL AVIATION AUTHORITY IN TERMS OF SOUTH AFRICAN CIVIL AVIATION AUTHORITY LEVIES ACT, 1998 (ACT NO. 41 OF 1998) ON THE SALE OF AVIATION FUEL**

The South African Civil Aviation Authority, in terms of the provisions of section 2 (1) of the South African Civil Aviation Authority Levies Act, 1998 (Act No. 41 of 1998) ("Levies Act"), hereby publishes a Notice regarding fuel levy.

This Notice is not intended to exempt or exclude any participant or person who is obligated to pay fuel levy in terms of the Levies Act, or any existing arrangement made between the South African Civil Aviation Authority and such participant or person.

This Notice shall replace Government Notice GN 1229 of 2013 published under Government Gazette No. 3718 and shall come into operation 30 days from the date of publication.



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Poppy Khoza

Director of Civil Aviation

Date: 10/01/2025

## **SCHEDULE**

### **1. Particulars of participants and wholesale distributors**

- 1.1 The particulars of participants and persons, including wholesale distributors who are obliged to pay aviation fuel levy to the South African Civil Aviation Authority, is specifically recorded in a list contained in **Annexure "1"**, hereto.
- 1.2 The South African Civil Aviation Authority shall regularly update and publish the list of participants, wholesale distributors, including wholesale distributors deemed by the South African Civil Aviation Authority to be exempted from the payment of a fuel levy on the South African Civil Aviation Authority's website.

### **2. Levy imposed in terms of section 2 of the Levies Act**

- 2.1 Subject to section 2 of the South African Civil Aviation Authority Levies Act, 1998 (Levies Act) —
- (a) A levy of **twenty-two point eighty-six cents (R0.2286) per litre** is payable by a consumer, including a wholesale distributor, on all aviation fuel which is manufactured, distributed, distilled, imported, sold or consumed in the Republic of South Africa, and
- (b) Value Added Tax is not payable on the levy referred to in subparagraph (a).
- 2.2 A levy on aviation fuel on specific supply, shall only be payable once for that supply.
- 2.3 A levy on aviation fuel is not payable —
- (a) in circumstances where a wholesale distributor sells aviation fuel to another wholesale distributor and both wholesale distributors are in good standing with the South African Civil Aviation Authority, however only one wholesale distributor will be responsible to pay over the fuel levy;

- (b) in respect of scheduled public air transport operators or part of a flight listed in **Annexure "2"**, in terms of which the Passenger Safety Charge as specified in Regulation 187.02.1 of the Civil Aviation Regulations, 2011, is payable;
  - (c) on fuel exports to a foreign country, or
  - (d) when sold to a foreign air service operator and payment of such levy is exempted in terms of a bilateral air services agreement between the Republic and a State of such operator.
- 2.4 A wholesale distributor is said to be in good standing if due returns have been submitted on time, due payment of aviation fuel is up to date and audits have been conducted and such wholesale distributor entity details are listed in **Annexure "1"** of this Notice as updated from time to time by the South African Civil Aviation Authority.
- 3. **Specification of time in terms of section 2 of the Levies Act**
  - 3.1 Payment of a fuel levy shall be made to the South African Civil Aviation Authority by completing a return in the form provided in **Annexure "3"**, not later than the 21<sup>st</sup> day of the following month on all products invoiced by a wholesale distributor or any participant, up to the end of a wholesale distributor's or participant's accounting month.
  - 3.2 The monthly payment of a fuel levy referred to in paragraph 3.1 above, shall be paid into the bank account of the South African Civil Aviation Authority, using the following bank details:
    - (a) Standard Bank South Africa, Branch: Brooklyn, South Africa, Branch code: 011245, Current Account Number: 0000013007971; and
    - (b) referencing the payment by way of the customer identification number allocated by the South African Civil Aviation Authority.

- 3.3 The record of amounts to be paid by a wholesale distributor or participant in terms of paragraphs 3.1 and 3.2, shall be submitted by attaching the said records via an e-mail to the South African Civil Aviation Authority in the form provided in Annexure "3" at the time of the payment.

**4. Penalty imposed by the South African Civil Aviation Authority in terms of Section 2 (b) of the Levies Act**

- 4.1 Interest at a rate of 2% above prime lending rate per annum, compounded monthly, is payable in respect of any outstanding balance of the fuel levy after the due date.
- 4.2 In addition to the interest charged in terms of paragraph 4.1 above, the South African Civil Aviation Authority may impose a 10% penalty of the value of the amount owed in circumstances where a wholesale distributor or participant fails 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.
- 4.3 Returns and payments of a wholesale distributor or participant must be audited by a reputable external auditor appointed by the South African Civil Aviation Authority. The cost of the audit will be borne by the Authority, except in terms of paragraph 4.6 below.
- 4.4 The audits in terms of paragraph 4.3 above, shall be conducted for periods commencing from 1 January to 30 June, and 1 July to 31 December of each calendar year.
- 4.5 When an auditor appointed by the South African Civil Aviation Authority requests any information from a wholesale distributor or participant, such information shall be provided without delay and before the deadline provided by the auditor.
- 4.6 If a wholesale distributor or participant causes a delay in the audit contemplated in paragraph 4.3, any additional cost for a delay attributed to a specific wholesale distributor or participant may be recovered from such audited wholesale distributor or participant.