

PROPOSED DRAFT: Diesel Usage Logbook Requirements

What's Changing?

The proposed draft is less burdensome than a strict trip-by-trip logbook for every asset, but it remains a **detailed audit trail from purchase to usage**.



Current Practical Requirements

Each asset / machine / vehicle must have log records on a **trip-by-trip** or **use-by-use** basis, showing the fuel used and qualifying activity for each event.

VS

Proposed Draft

The user must complete a **monthly usage logbook** reflecting all eligible fuel dispensed, all assets powered by the fuel, each manner of application, and the purpose of each activity during that month.



WHAT THE DRAFT REQUIRES (USAGE RECORDS)



List each asset in the registration profile

Each asset powered by eligible diesel must be listed with identifying features, make, model, fuel tank capacity, and fixed location where applicable.



Keep a monthly usage logbook

The usage record is monthly, but must reflect all fuel dispensed and used during that month.



Show the manner of application

The logbook must show how the diesel was applied or used.



Show all assets powered by the fuel

It remains asset-specific, even if not always trip-specific.



Show the purpose of each activity

The usage must be linked to qualifying or non-qualifying activities.



Keep source documentation

The draft requires source documents that informed the logbooks to be retained.



Retain records for five years

Records must be available for inspection for five years from the end of the calendar year in which the record was created.

IMPORTANT RELAXATIONS IN THE DRAFT



Simplified Usage Logbook

Users can request written approval from the Commissioner for a simplified usage logbook with less detailed information than the prescribed minimum requirements.

Examples include:

- Fuel level cannot be gauged after each application – use refilling (keep full at start and end).
- Month-end tank levels cannot reasonably be gauged – deem month-end balance to be a full tank.
- Use of GPS/satellite tracking to populate locations.
- Use of proximity warning or similar technology for real-time location.



Agriculture-Specific Relaxation

For listed dedicated agricultural equipment & vehicles (e.g., ploughs, tillers, harvesters, sprayers, chainsaws, balers, skidders, feed mixers and similar equipment), a **detailed trip-by-trip logbook is not required**. Instead, a **monthly simplified usage logbook** (per SARS template for dedicated agricultural equipment and vehicles) is sufficient.



WHERE THE DRAFT REMAINS STRICT



Preserves the need for a **complete audit trail**: invoices, delivery notes, storage logbooks, usage logbooks, disposals & losses.



Records must be separated for different categories of qualifying and non-qualifying activities.



Documentation & logbook records showing actual diesel purchased and used for eligible and non-eligible use must be retained.



All records must be retained for **five (5) years** from the end of the calendar year in which they were created.

Bottom Line

- ✓ Monthly usage logbooks (not an express universal trip-by-trip rule).
- ✓ Commissioner-approved simplified usage logbooks.
- ✓ Simplified monthly records for dedicated agricultural equipment.
- ✓ Alternatives using refilling methodology, GPS, or proximity/location technology.

However, asset-level substantiation remains essential – users must prove eligible diesel was used for qualifying activities.



IMPORTANT CAVEAT

This is **DRAFT LEGISLATION** and has not yet been promulgated. The final rules may change. Please monitor the official SARS communications.