

SOUTH AFRICAN REVENUE SERVICE

NO. R. 4553

28 March 2024

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3D/30)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3D of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2024, to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA
MINISTER OF FINANCE**

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.01.09	8703.21.90	Other	R146.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.11	8703.22.90	Other	R146.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.13	8703.23.90	Other	R146.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.15	8703.24.90	Other	R146.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.21	8703.31.90	Other	R146.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.23	8703.32.90	Other	R146.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.25	8703.33.90	Other	R146.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.29	8703.40.90	Other	R146.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.31	8703.50.90	Other	R146.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.33	8703.60.90	Other	R146.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.35	8703.70.90	Other	R146.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.39	8703.90.90	Other	R146.00 per g/km CO ₂ emissions exceeding 95g/km
151.02.01	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R195.00 per g/km CO ₂ emissions exceeding 175g/km
151.02.03	8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R195.00 per g/km CO ₂ emissions exceeding 175g/km

By the substitution of the following: (continued)

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.02.07	8704.41.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R195.00 per g/km CO ₂ emissions exceeding 175g/km
151.02.09	8704.51.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R195.00 per g/km CO ₂ emissions exceeding 175g/km
151.02.11	8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R195.00 per g/km CO ₂ emissions exceeding 175g/km

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 4553

28 Maart 2024

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3D/30)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel Deel 3D van Bylae No. 1 by bogenoemde Wet hiërmeë gewysig, met tinging vanaf 1 April 2024, in die mate in die Bylae hierby aangetoon.


ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.01.09	8703.21.90	Ander	R146.00 per g/km CO ₂ -uitlatings meer as 95g/km
151.01.11	8703.22.90	Ander	R146.00 per g/km CO ₂ -uitlatings meer as 95g/km
151.01.13	8703.23.90	Ander	R146.00 per g/km CO ₂ -uitlatings meer as 95g/km
151.01.15	8703.24.90	Ander	R146.00 per g/km CO ₂ -uitlatings meer as 95g/km
151.01.21	8703.31.90	Ander	R146.00 per g/km CO ₂ -uitlatings meer as 95g/km
151.01.23	8703.32.90	Ander	R146.00 per g/km CO ₂ -uitlatings meer as 95g/km
151.01.25	8703.33.90	Ander	R146.00 per g/km CO ₂ -uitlatings meer as 95g/km
151.01.29	8703.40.90	Ander	R146.00 per g/km CO ₂ -uitlatings meer as 95g/km
151.01.31	8703.50.90	Ander	R146.00 per g/km CO ₂ -uitlatings meer as 95g/km
151.01.33	8703.60.90	Ander	R146.00 per g/km CO ₂ -uitlatings meer as 95g/km
151.01.35	8703.70.90	Ander	R146.00 per g/km CO ₂ -uitlatings meer as 95g/km
151.01.39	8703.90.90	Ander	R146.00 per g/km CO ₂ -uitlatings meer as 95g/km
151.02.01	8704.21.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R195.00 per g/km CO ₂ -uitlatings meer as 175g/km
151.02.03	8704.31.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R195.00 per g/km CO ₂ -uitlatings meer as 175g/km

Deur die vervanging van die volgende: (vervolg)

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.02.07	8704.41.81	Ander, met 'n dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 per onderstel toegerus met 'n kajuit	R195.00 per g/km CO ₂ uitlatings meer as 175g/km
151.02.09	8704.51.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 per onderstel toegerus met 'n kajuit	R195.00 per g/km CO ₂ uitlatings meer as 175g/km
151.02.11	8704.90.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 per onderstel toegerus met 'n kajuit	R195.00 per g/km CO ₂ uitlatings meer as 175g/km