

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (No.1/3/9)

In terms of section 48 of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is hereby amended, with effect from 1 September 2010, to the extent set out in the Schedule hereto.



N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion after Section C in Part 3 of Schedule No. 1 of the following:

SECTION D

ENVIRONMENTAL LEVY ON CARBON DIOXIDE (CO₂) EMISSIONS OF MOTOR VEHICLES

NOTES:

1. Any rate of environmental levy on carbon dioxide emissions of new motor vehicles specified in this Section shall apply to such new motor vehicles when manufactured in or imported into the Republic.
2. Any environmental levy payable in terms of this Section in respect of any motor vehicles specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of Schedule No. 1.
3. Imported motor vehicles shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of Schedule No. 1.
4. For the purpose of this section, any reference to CO₂ means carbon dioxide.
5. The CO₂ emissions liable to the environmental levy must be calculated-
 - (a) using the CO₂ emissions stated in the test report of the vehicle type obtained as prescribed in the rules; or
 - (b) if such report has not been obtained or is not submitted upon request to the Commissioner, by application of the following methods:
 - (i) motor vehicles specified in item 151.01-
 - (aa) if the engine capacity does not exceed 3000 cm³:
CO₂ emissions (g/km) = 120 + (0.05 x engine capacity in cm³)
 - (bb) if the engine capacity exceeds 3000 cm³:
CO₂ emissions (g/km) = 175 + (0.05 x engine capacity in cm³)

Environmental Levy Item	Tariff subheading	Description	Environmental Levy
151.00		MOTOR VEHICLES	
151.01	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:	
151.01.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	R75 per g/km CO ₂ emissions exceeding 120 g/km
	8703.2	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
	8703.21	Of a cylinder capacity not exceeding 1000 cm ³ :	
151.01.03	8703.21.23	Vehicles, of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg	R75 per g/km CO ₂ emissions exceeding 120 g/km
151.01.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	R75 per g/km CO ₂ emissions exceeding 120 g/km
151.01.07	8703.21.70	Six or eight-wheeled vehicles, chain-driven and operated through an integral gearbox and differential unit	R75 per g/km CO ₂ emissions exceeding 120 g/km
151.01.09	8703.21.90	Other	R75 per g/km CO ₂ emissions exceeding 120 g/km
	8703.22	Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ :	
151.01.11	8703.22.90	Other	R75 per g/km CO ₂ emissions exceeding 120 g/km
	8703.23	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ :	
151.01.13	8703.23.90	Other	R75 per g/km CO ₂ emissions exceeding 120 g/km
	8703.24	Of a cylinder capacity exceeding 3 000 cm ³ :	
151.01.15	8703.24.90	Other	R75 per g/km CO ₂ emissions exceeding 120 g/km
	8703.3	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8703.31	Of a cylinder capacity not exceeding 1 500 cm ³ :	
151.01.17	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses)	R75 per g/km CO ₂ emissions exceeding 120 g/km

Environmental Levy Item	Tariff subheading	Description	Environmental Levy
151.01.19	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1 000 cm ³	R75 per g/km CO ₂ emissions exceeding 120 g/km
151.01.21	8703.31.90	Other	R75 per g/km CO ₂ emissions exceeding 120 g/km
	8703.32	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ :	
151.01.23	8703.32.90	Other	R75 per g/km CO ₂ emissions exceeding 120 g/km
	8703.33	Of a cylinder capacity exceeding 2 500 cm ³ :	
151.01.25	8703.33.90	Other	R75 per g/km CO ₂ emissions exceeding 120 g/km
	8703.90	Other:	
151.01.27	8703.90.90	Other	R75 per g/km CO ₂ emissions exceeding 120 g/km