

NO. R. 859

SOUTH AFRICAN REVENUE SERVICE

07 AUGUST 2020

**CUSTOMS AND EXCISE ACT, 1964,
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1645)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 1 June 2019, to the extent set out in the Schedule hereto.



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Additional Note(s) after Additional Note 10 in Chapter 99 of Section XXII to Part 1 of Schedule No. 1:

11. For the purposes of this Chapter, "carbon emissions" means the carbon dioxide equivalent (CO₂e) of greenhouse gas emissions as defined in the Carbon Tax Act, 2019.

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
9903.00		Carbon emissions, resulting from:							
9903.00.10	9	Fuel combustion	t	free	free	free	free	free	free
9903.00.30	3	Fugitive	t	free	free	free	free	free	free
9903.00.50	8	Industrial processes	t	free	free	free	free	free	free

SUID-AFRIKAANSE INKOMSTEDIENS

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**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1645)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 1 Junie 2019, in die mate in die Bylae hierby aangetoon.



DR. DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Nota(s) na Note 10 in Hoofstuk 99 van Afdeling XXII tot Deel 1 van Bylae No. 1:

- Vir die doeleindes van hierdie Hoofstuk beteken "koolstofvrystellings" die koolstofdioksiedekwivalent (KD_{2e}) van kweekhuusuitstralings soos omskryf in die Koolstofbelasting Wet, 2019.

Deur die invoeging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg				
				Algemeen	EU	EFTA	SAOG	MERCOSUR
9903.00		Koolstofvrystellings, wat voortspruit uit:						
9903.00.10	9	Brandstofverbranding	t	vry	vry	vry	vry	vry
9903.00.30	3	Vlugtige	t	vry	vry	vry	vry	vry
9903.00.50	8	Nywerheidsprosesse	t	vry	vry	vry	vry	vry