

NO. R. 861

SOUTH AFRICAN REVENUE SERVICE

07 AUGUST 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3F/2)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3F of Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 1 January 2020 to the extent set out in the Schedule hereto.


DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
157.00	9903.00	Carbon emissions, resulting from:	
157.01	9903.00.10	Fuel combustion	R127/t CO ₂ e emissions
157.03	9903.00.30	Fugitive	R127/t CO ₂ e emissions
157.05	9903.00.50	Industrial processes	R127/t CO ₂ e emissions

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**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 6/3F/2)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3F van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 1 Januarie 2020, in die mate in die Bylae hierby aangeleë.



**DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die invoeging van die volgende Opmerking(s) in Deel 6 van Bylae No. 6

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
157.00	9903.00	Koolstofvrystellings, wat voortspruit uit:	
157.01	9903.00.10	Brandstofverbranding	R127/t CO ₂ e emissions
157.03	9903.00.30	Vlugtige	R127/t CO ₂ e emissions
157.05	9903.00.50	Nywerheidsprosesse	R127/t CO ₂ e emissions