

SOUTH AFRICAN REVENUE SERVICE

NO. R. 2146

10 June 2022

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/174)

In terms of section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is hereby amended, with effect from 3 August 2022 to the extent set out in the Schedule hereto.



ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 8 in Section A to Part 5 of Schedule No. 1 with the following:

- 8.
- (a) For the purposes of item 195.10.03 the rate of fuel levy shall be the sum of the -
 (i) general fuel levy at a rate of 385 cents per litre; and
 (ii) carbon fuel levy at a rate of 9 cents per litre.
- (b) For the purposes of items 195.10.15, 195.10.17, 195.10.21 and 195.20.03 the rate of fuel levy shall be the sum of the -
 (i) general fuel levy at a rate of 370 cents per litre; and
 (ii) carbon fuel levy at a rate of 10 cents per litre.
- (c) For the purposes of item 195.20.01 the rate of fuel levy shall be the sum of the -
 (i) general fuel levy at a rate of 185 cents per litre; and
 (ii) carbon fuel levy at a rate of nil cents per litre.

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	394c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	380c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	380c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	380c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	185c/li
195.20.03	3826.00.90	Other biodiesel	380c/li

SUID-AFRIKAANSE INKOMSTEDIENS

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10 Junie 2022

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/174)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 3 Augustus 2022, in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur Opmerking 8 in Afdeling A tot Deel 5 van Bylae No. 1 met die volgende te vervang:

8.	
(a)	Vir die doeleindes van item 195.10.03 sal die skaal van brandstofheffing die som wees van die -
(i)	algemene brandstofheffing teen 'n skaal van 385 sent per liter; en
(ii)	koolstofbrandstofheffing teen 'n skaal van 9 sent per liter
(b)	Vir die doeleindes van items 195.10.15; 195.10.17; 195.10.21 en 195.20.03, sal die skaal van brandstofheffing die som wees van die -
(i)	algemene brandstofheffing teen 'n skaal van 370 sent per liter; en
(ii)	koolstofbrandstofheffing teen 'n skaal van 10 sent per liter.
(c)	Vir die doeleindes van item 195.20.01 sal die skaal van brandstofheffing die som wees van die -
(i)	algemene brandstofheffing teen 'n skaal van 185 sent per liter; en
(ii)	koolstofbrandstofheffing teen 'n skaal van nul sent per liter.

Deur die vervanging van die volgende:

Brandstof- heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	394c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	380c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	380c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(j) by Hoofstuk 27, ongemerk	380c/li
195.20.01	3826.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	185c/li
195.20.03	3826.00.90	Ander biodiesel	380c/li