

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3269

6 April 2023

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3F/5)**

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 2023, 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
157.01	9903.00.10	Fuel combustion	R159.00 /t CO ₂ e emissions
157.03	9903.00.30	Fugitive	R159.00 /t CO ₂ e emissions
157.05	9903.00.50	Industrial processes	R159.00 /t CO ₂ e emissions

SUID-AFRIKAANSE INKOMSTEDIENS

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3F/5)

Kragters 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 2023, 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
157.01	9903.00.10	Brandstofverbranding	R159.00 /t CO ₂ e uitlatings
157.03	9903.00.30	Vlugtige	R159.00 /t CO ₂ e uitlatings
157.05	9903.00.50	Nywerheidsprosesse	R159.00 /t CO ₂ e uitlatings