SOUTH AFRICAN REVENUE SERVICE

NO. R. 6110 **11 April 2025**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/179)

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 retrospective effect from 1 January 2002,** to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 7(b) in Section A to Part 5 of Schedule No. 1 with the following:

(b) For the purposes of items 195.10.15; 195.10.17; 195.10.21, 195.13.15, 195.13.17, 195.13.21 and 195.20.03 the rate of carbon fuel levy on diesel included in the rate of fuel levy, shall be -

(i) {[B x (1 - F)] x (R x 100)} / 1000 x D;

(ii) "Carbon emissions" where used in this Part means carbon emissions as defined in Additional Note 11 to Chapter 99 of Part 1 of Schedule No. 1;

(iii) "B" represents the represents the carbon emissions factor per tonne of diesel determined in accordance with the formula prescribed in section 4(2)(a)(iii) of the Carbon Tax Act and using the net calorific value of the Non-Stationary / Mobile Source Category in Table 1 of Schedule 1 of that Act;

(iv) "F" represents the basic tax-free allowance percentage of rebate item 692.01 specified in Part 6 of Schedule No. 6 in respect of IPCC Code 1A3 Transport activities listed in Schedule 2 of the Carbon Tax Act;

(v) "R" represents the rate of environmental levy specified in Section F to Part 3 of Schedule No. 1; and

(vi) "D" represents the density factor of diesel of 0.8255 kilogram per litre.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 6110 **11 April 2025**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/179)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig**, met terugwerkende krag vanaf 1 Januarie 2002,** in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Nota 7(b) in Afdeling A tot Deel 5 van Bylae No. 1 met die volgende:

(b) Vir die doeleindes van items 195.10.15; 195.10.17; 195.10.21, 195.13.15, 195.13.17, 195.13.21 en 195.20.03 sal die skaal van koolstof brandstofheffing op diesel ingesluit by die skaal van brandstofheffing wees -

(i) {[B x (1 - F)] x (R x 100)} / 1000 x D;

(ii) "Koolstofvrystellings" waar in hierdie Deel gebruik beteken koolstofvrystellings soos omskryf in Addisionele Opmerking 11 by Hoofstuk 99 van Deel 1 van Bylae No. 1;

(iii) "B" verteenwoordig die koolstofvrystellings faktor per ton van diesel bepaal in ooreenstemming met die formule voorgeskryf in artikel 4(2)(a)(iii) van die Koolstofbelasting Wet en gebruik die netto warmte waarde van Nie-vaste / Mobiele Bron Kategorie in Tabel 1 van Bylae 1 van daardié Wet;

(iv) "F" verteenwoordig die basiese belasting vrye toelae persentasie van kortingitem 692.01 in Deel 6 van Bylae No. 6 gespesifiseer ten opsigte van die Inter-regering Paneel op Klimaat Verandering (IPKV) Kode 1A3 Vervoer aktiwiteite gelys in Bylae 2 van die Koolstofbelasting Wet;

(v) "R" verteenwoordig die skaal van omgewingsheffing in Afdeling F by Deel 3 van Bylae No. 1 gespesifiseer; en

(vi) "D" verteenwoordig die digtheids faktor van diesel van 0.8255 kilogram per liter.