

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7299

27 March 2026

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5B/170)

In terms of section 48 of the Customs and Excise Act, 1964, Part 5B of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2026, to the extent set out in the Schedule hereto.



ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

| Road Accident Fund Fuel Levy Item | Tariff Heading | Article Description | Rate of Road Accident Fund Levy |
|-----------------------------------|----------------|--|---------------------------------|
| 197.10.03 | 2710.12.02 | Petrol, as defined in Additional Note 1(b) to Chapter 27 | 225c/li |
| 197.10.15 | 2710.12.26 | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked | 225c/li |
| 197.10.17 | 2710.12.30 | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 | 225c/li |
| 197.10.21 | 2710.12.39 | Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(i) to Chapter 27, unmarked | 225c/li |
| 197.13.15 | 2710.19.26 | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked | 225c/li |
| 197.13.17 | 2710.19.30 | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 | 225c/li |
| 197.13.21 | 2710.19.39 | Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(i) to Chapter 27, unmarked | 225c/li |
| 197.20.01 | 3826.00.10 | Biodiesel, as defined in Additional Note 1(a) to Chapter 38 | 225c/li |
| 197.20.03 | 3826.00.90 | Other biodiesel | 225c/li |

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 7299

27 Maart 2026

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5B/170)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2026, in die mate in die Bylae hierby aangetoon.



ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

| Padongelukfonds heffingitem | Tariefpos | Artikel Beskrywing | Skaal van Padongelukfondsheffing |
|-----------------------------|------------|--|----------------------------------|
| 197.10.03 | 2710.12.02 | Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27 | 225c/li |
| 197.10.15 | 2710.12.26 | Vernitingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk | 225c/li |
| 197.10.17 | 2710.12.30 | Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27 | 225c/li |
| 197.10.21 | 2710.12.39 | Gespesifiseerde alliatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk | 225c/li |
| 197.13.15 | 2710.19.26 | Vernitingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk | 225c/li |
| 197.13.17 | 2710.19.30 | Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27 | 225c/li |
| 197.13.21 | 2710.19.39 | Gespesifiseerde alliatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk | 225c/li |
| 197.20.01 | 3826.00.10 | Bio-diesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38 | 225c/li |
| 197.20.03 | 3826.00.90 | Ander bio-diesel | 225c/li |