

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 7297

27 March 2026

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3F/7)**

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 2026, 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	R308.00 /t CO <sub>2</sub> e emissions
157.03	9903.00.30	Fugitive	R308.00 /t CO <sub>2</sub> e emissions
157.05	9903.00.50	Industrial processes	R308.00 /t CO <sub>2</sub> e emissions

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 7297

27 Maart 2026

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 1 (NO. 1/3F/7)

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 2026, 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	R308.00 t CO <sub>2</sub> e uitlatings
157.03	9903.00.30	Vlugtige	R308.00 t CO <sub>2</sub> e uitlatings
157.05	9903.00.50	Nywerheidsprosesse	R308.00 t CO <sub>2</sub> e uitlatings