

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7298

27 March 2026

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/182)

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 1 April 2026, 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 410 cents per litre; and
- (ii) carbon fuel levy at a rate of 19 cents per litre.
- (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 fuel levy shall be the sum of the -
- (i) general fuel levy at a rate of 393 cents per litre; and
- (ii) carbon fuel levy at a rate of 23 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 196.5 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	429c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	416c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	416c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked	416c/li
195.13.15	2710.19.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	416c/li
195.13.17	2710.19.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	416c/li

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.13.21	2710.19.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note (i) to Chapter 27, unmarked	416c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	196,5c/li
195.20.03	3826.00.90	Other biodiesel	416c/li

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 7298

27 Maart 2026

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/182)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A 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 Opmerking(s) 8 in Afdeling A tot Deel 5 van Bylae No. 1 met die volgende:

- 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 410 sent per liter; en
- (ii) koolstofbrandstofheffing teen 'n skaal van 19 sent per liter
- (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 brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 393 sent per liter; en
- (ii) koolstofbrandstofheffing teen 'n skaal van 23 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 196.5 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	429c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	416c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	416c/li
195.10.21	2710.12.39	Gespesifiseerde alliatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ii) by Hoofstuk 27, ongemerk	416c/li
195.13.15	2710.19.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	416c/li
195.13.17	2710.19.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	416c/li

Deur die vervanging van die volgende:

Brandstof-heffingitem	Tarifepos	Artikel Beskrywing	Skaal van Brandstofheffing
195.13.21	2710.19.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1 (ji) by Hoofstuk 27, ongemerk	416c/li
195.20.01	3826.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1 (a) by Hoofstuk 38	196.5c/li
195.20.03	3826.00.90	Ander biodiesel	416c/li