

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7475

15 May 2026

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/186)**

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 July 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.	<p>(a) For the purposes of item 195.10.03 the rate of fuel levy shall be the sum of the -</p> <p>(i) general fuel levy at a rate of 410 cents per litre; and</p> <p>(ii) carbon fuel levy at a rate of 19 cents per litre.</p> <p>(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 -</p> <p>(i) general fuel levy at a rate of 393 cents per litre; and</p> <p>(ii) carbon fuel levy at a rate of 23 cents per litre.</p> <p>(c) For the purposes of item 195.20.01 the rate of fuel levy shall be the sum of the -</p> <p>(i) general fuel levy at a rate of 196.5 cents per litre; and</p> <p>(ii) carbon fuel levy at a rate of nil cents per litre.</p>
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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(ii) 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 (j) 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. 7475

15 Mei 2026

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/186)**

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 Julie 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.	<p>(a) Vir die doeleindes van item 195.10.03 sal die skaal van brandstofheffing die som wees van die -</p> <p>(i) algemene brandstofheffing teen 'n skaal van 410 sent per liter, en</p> <p>(ii) koolstofbrandstofheffing teen 'n skaal van 19 sent per liter</p> <p>(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 -</p> <p>(i) algemene brandstofheffing teen 'n skaal van 393 sent per liter, en</p> <p>(ii) koolstofbrandstofheffing teen 'n skaal van 23 sent per liter.</p> <p>(c) Vir die doeleindes van item 195.20.01 sal die skaal van brandstofheffing die som wees van die -</p> <p>(i) algemene brandstofheffing teen 'n skaal van 196.5 sent per liter, en</p> <p>(ii) koolstofbrandstofheffing teen 'n skaal van nul sent per liter.</p>
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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, ongemark	416c/li
195.10.17	2710.12.30	Disillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	416c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(j) by Hoofstuk 27, ongemark	416c/li
195.13.15	2710.19.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemark	416c/li
195.13.17	2710.19.30	Disillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	416c/li

Deur die vervanging van die volgende:

Brandstof-heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.13.21	2710.19.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(j) 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