# GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

## SOUTH AFRICAN REVENUE SERVICE

**NO. R. 8124** **3 November 2026**

**CUSTOMS AND EXCISE ACT, 1964.**
**AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/187)**

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 4 November 2026 up to and including 1 December 2026,** to the extent set out in the Schedule hereto.

**ENOCH GODONGWANA**
**MINISTER OF FINANCE**

**SCHEDULE**

8.

**By the substitution of Note 8 in Section A to Part 5 of Schedule No. 1 with the following:**

(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 260 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 93 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 46,5 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 | 279c/li |
| 195.10.15 | 2710.12.26 | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked | 116c/li |
| 195.10.17 | 2710.12.30 | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 | 116c/li |
| 195.10.21 | 2710.12.39 | Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked | 116c/li |
| 195.13.15 | 2710.19.26 | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked | 116c/li |

**By the substitution of the following:**

| Fuel Levy Item | Tariff Heading | Article Description | Rate of Fuel Levy |
|---|---|---|---|
| 195.13.17 | 2710.19.30 | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 | 116c/li |
| 195.13.21 | 2710.19.39 | Specified aliphatic hydrocarbon solvents, as defined in Additional Note (ij) to Chapter 27, unmarked | 116c/li |
| 195.20.01 | 3826.00.10 | Biodiesel as specified in Additional Note 1(a) to Chapter 38 | 46,5c/li |
| 195.20.03 | 3826.00.90 | Other biodiesel | 116c/li |

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## SUID-AFRIKAANSE INKOMSTEDIENS

**NO. R. 8124** **3 November 2026**

### DOEANE- EN AKSYNSWET, 1964.
### WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/187)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 4 November 2026 tot en met 1 Desember 2026**, in die mate in die Bylae hierby aangetoon.

**ENOCH GODONGWANA**
**MINISTER VAN FINANSIES**

**BYLAE**

**Deur die vervanging van Nota 8 in Afdeling A van 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 260 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 93 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 46,5 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 | 279c/li |
| 195.10.15 | 2710.12.26 | Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk | 116c/li |
| 195.10.17 | 2710.12.30 | Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27 | 116c/li |
| 195.10.21 | 2710.12.39 | Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk | 116c/li |
| 195.13.15 | 2710.19.26 | Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk | 116c/li |

**Deur die vervanging van die volgende:**

| Brandstof-heffingitem | Tariefpos | Artikel Beskrywing | Skaal van Brandstofheffing |
|---|---|---|---|
| 195.13.17 | 2710.19.30 | Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27 | 116c/li |
| 195.13.21 | 2710.19.39 | Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk | 116c/li |
| 195.20.01 | 3826.00.10 | Biodiesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38 | 46,5c/li |
| 195.20.03 | 3826.00.90 | Ander biodiesel | 116c/li |

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