

**SOUTH AFRICAN REVENUE SERVICE**

**NO. R. 843**

**31 MAY 2019**

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/165)**

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 5 June 2019, to the extent set out in the Schedule hereto.

  
**M GUNGUBELE**  
**DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the insertion of the following Note(s) 6 and 7 after Note 5 in Section A to Part 5 of Schedule No. 1:**

6. Any fuel levy payable in terms of Part 5A consists of the general fuel levy and the carbon fuel levy.
7.
  - (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 354 cents per litre; and
    - (ii) carbon fuel levy at a rate of 7 cents per litre.
  - (b) For the purposes of items 195.10.15; 195.10.17; 195.10.21 and 195.20.03 the rate of fuel levy shall be the sum of the -
    - (i) general fuel levy at a rate of 339 cents per litre; and
    - (ii) carbon fuel levy at a rate of 8 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 170.5 cents per litre; and
    - (ii) carbon fuel levy at a rate of nil cents per litre.

**By the substitution of the following:**

| <b>Fuel Levy Item</b> | <b>Tariff Heading</b> | <b>Article Description</b>  | <b>Rate of Fuel Levy</b> |
|-----------------------|-----------------------|---|--------------------------|
| 195.10.03             | 2710.12.02            | Petrol, as defined in Additional Note 1(b) to Chapter 27  | 361c/li                  |
| 195.10.15             | 2710.12.26            | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked                     | 347c/li                  |
| 195.10.17             | 2710.12.30            | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27                                     | 347c/li                  |
| 195.10.21             | 2710.12.39            | Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(i) to Chapter 27, unmarked | 347c/li                  |
| 195.20.01             | 3826.00.10            | Biodiesel as specified in Additional Note 1(a) to Chapter 38  | 170.5c/kg                |
| 195.20.03             | 3826.00.90            | Other biodiesel   | 347c/li                  |