


SOUTH AFRICAN REVENUE SERVICE

NO. R. 311

1 April 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/168)**

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 7 April 2021, to the extent set out in the Schedule hereto.



DR DAVID MASEDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 8 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 385 cents per litre; and
 - (ii) carbon fuel levy at a rate of 8 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 370 cents per litre; and
 - (ii) carbon fuel levy at a rate of 9 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 185 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	393c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	379c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	379c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked	379c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	185c/li
195.20.03	3826.00.90	Other biodiesel	379c/li