

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 retrospective effect from 1 January 2024**, to the extent set out in the Schedule hereto.



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

**SCHEDULE**

**By the substitution of Note 7(a)(vi) in Section A to Part 5 of Schedule No. 1 with the following:**

(vi) "D" represents the density factor of petrol of 0.7405 kilogram per litre.

**By the substitution of Note 7(b)(vi) in Section A to Part 5 of Schedule No. 1 with the following:**

(vi) "D" represents the density factor of diesel of 0.8255 kilogram per litre.