

SOUTH AFRICAN REVENUE SERVICE

NO. R. 861

07 AUGUST 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3F/2)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3F of Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 1 January 2020 to the extent set out in the Schedule hereto.



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
157.00	9903.00	Carbon emissions, resulting from:	
157.01	9903.00.10	Fuel combustion	R127/t CO ₂ e emissions
157.03	9903.00.30	Fugitive	R127/t CO ₂ e emissions
157.05	9903.00.50	Industrial processes	R127/t CO ₂ e emissions