

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1997

6 April 2022

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3D/29)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3D of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.



ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.01.09	8703.21.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.11	8703.22.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.13	8703.23.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.15	8703.24.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.21	8703.31.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.23	8703.32.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.25	8703.33.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.29	8703.40.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.31	8703.50.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.33	8703.60.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.35	8703.70.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.39	8703.90.90	Other	R132.00 per g/km CO ₂ emissions exceeding 95g/km

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.02.01	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg ora G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R176.00 per g/km CO ₂ emissions exceeding 175g/km
151.02.03	8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg ora G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R176.00 per g/km CO ₂ emissions exceeding 175g/km
151.02.07	8704.41.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg ora G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R176.00 per g/km CO ₂ emissions exceeding 175g/km
151.02.09	8704.51.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg ora G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R176.00 per g/km CO ₂ emissions exceeding 175g/km
151.02.11	8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg ora G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R176.00 per g/km CO ₂ emissions exceeding 175g/km