

GOVERNMENT NOTICES • GOEWERMENSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3235

31 March 2023

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/175)**

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 April 2023, to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA
MINISTER OF FINANCE**

SCHEDULE

By the substitution of Note 8 in Section A to Part 5 of Schedule No. 1 with the following:

8.	<p>(a) For the purposes of item 195.10.03 the rate of fuel levy shall be the sum of the -</p> <p>(i) general fuel levy at a rate of 385 cents per litre; and</p> <p>(ii) carbon fuel levy at a rate of 10 cents per litre.</p> <p>(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 -</p> <p>(i) general fuel levy at a rate of 370 cents per litre; and</p> <p>(ii) carbon fuel levy at a rate of 11 cents per litre.</p> <p>(c) For the purposes of item 195.20.01 the rate of fuel levy shall be the sum of the -</p> <p>(i) general fuel levy at a rate of 185 cents per litre; and</p> <p>(ii) carbon fuel levy at a rate of nil cents per litre.</p>
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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	395c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	381c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	381c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(f) to Chapter 27, unmarked	381c/li
195.20.03	3826.00.90	Other biodiesel	381c/li