

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1993

6 April 2022

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/170)**

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 6 April 2022 up to and including 31 May 2022, 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:

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| 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 235 cents per litre; and (ii) carbon fuel levy at a rate of 9 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 220 cents per litre; and (ii) carbon fuel levy at a rate of 10 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 110 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 | 244c/li |
| 195.10.15 | 2710.12.26 | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked | 230c/li |
| 195.10.17 | 2710.12.30 | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 | 230c/li |
| 195.10.21 | 2710.12.39 | Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(i) to Chapter 27, unmarked | 230c/li |
| 195.20.01 | 3826.00.10 | Biodiesel as specified in Additional Note 1(a) to Chapter 38 | 110c/li |
| 195.20.03 | 3826.00.90 | Other biodiesel | 230c/li |