

SOUTH AFRICAN REVENUE SERVICE

NO. R. 843

31 MAY 2019

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/165)**

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 June 2019, to the extent set out in the Schedule hereto.


M GUNGUBELE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) 6 and 7 after Note 5 in Section A to Part 5 of Schedule No. 1:

6. Any fuel levy payable in terms of Part 5A consists of the general fuel levy and the carbon fuel levy.
7.
 - (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 354 cents per litre; and
 - (ii) carbon fuel levy at a rate of 7 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 339 cents per litre; and
 - (ii) carbon fuel levy at a rate of 8 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 170.5 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	361c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	347c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	347c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked	347c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	170.5c/kg
195.20.03	3826.00.90	Other biodiesel	347c/li