

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 4556

28 March 2024

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/177)**

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 3 April 2024, 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.
- (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 385 cents per litre; and
    - (ii) carbon fuel levy at a rate of 11 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 370 cents per litre; and
    - (ii) carbon fuel levy at a rate of 14 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 185 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	396c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	384c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	384c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	384c/li
195.20.03	3826.00.90	Other biodiesel	384c/li

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 4556

28 Maart 2024

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/177)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenemde Wet hiermee gewysig, met ingang vanaf 3 April 2024, in die mate in die Bylae hierby aangetoon.



**ENOCH GODONGWANA  
MINISTER VAN FINANSIES**

BYLAE

8. Deur Opmerking 8 in Afdeling A tot Deel 5 van Bylae No. 1 met die volgende te vervang:

- (a) Vir die doeleindes van item 195.10.03 sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 385 sent per liter, en
  - (ii) koolstofbrandstofheffing teen 'n skaal van 11 sent per liter
- (b) Vir die doeleindes van items 195.10.15; 195.10.17; 195.10.21 en 195.20.03, sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 370 sent per liter, en
  - (ii) koolstofbrandstofheffing teen 'n skaal van 14 sent per liter.
- (c) Vir die doeleindes van item 195.20.01 sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 185 sent per liter, en
  - (ii) koolstofbrandstofheffing teen 'n skaal van nul sent per liter.

Deur die vervanging van die volgende:

Brandstof-heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	396c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	384c/li
195.10.17	2710.12.30	Disillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	384c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(j) by Hoofstuk 27, ongemerk	384c/li
195.20.03	3826.00.90	Ander biodiesel	384c/li