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:

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 centsper litre; and	
	(ii) carbon fuel levy at a rate of 9 centsper 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 centsper litre; and	
	(ii) carbon fuel levy at a rate of 10 centsper 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 centsper litre; and	
	(ii) carbon fuel levy at a rate of nil centsper litre.	

By the substitution of the following:

Fuel	Tariff Heading	Article Description	Rate of
LevyItem			Fuel Lev y
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 hydrocarbons solvents, as defined in Additional Note 1 (ij) to Chapter 27, unmarked	230c/li
195.20.01	3826.00.10	Biodiesel asspecified in Additional Note 1(a) to Chapter 38	110c/li
195.20.03	3826.00.90	Otherbiodiesel	230c/li