

SCHEDULE 1 PART 3

ENVIRONMENTAL LEVY

NOTES:

- 1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any environmental levy item of this Part in which such goods are specified, the goods so specified in such environmental levy item shall be deemed to include only goods which are classifiable under the said tariff heading or subheading.
- 2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part in such warehouse shall render such goods liable to payment of any environmental levy in accordance with the provisions of this Act.

ENVIRONMENTAL LEVY ON CARBON EMISSIONS

NOTES:

- 1. The rate of environmental levy specified in this Section shall -
 - (a) be calculated as prescribed in section 5 of the Carbon Tax Act, 2019; and
 - (b) apply to carbon emissions resulting from activities conducted in the Republic.
- 2. Any environmental levy payable in terms of this Section in respect of carbon emissions specified therein shall be additional to any customs and excise duty payable in terms of Part 1 or 2 of Schedule No. 1 or any Section in this Part.
- 3. The amount of environmental levy payable on carbon emissions in terms of this Section shall be calculated as prescribed in section 6 of the Carbon Tax Act, 2019.
- 4. " Carbon emissions" where used in this Part means carbon emissions as defined in Additional Note 11 to Chapter 99 of Part 1 of Schedule No. 1.

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
157.00	9903.00	Carbon emissions, resulting from:	
157.01	9903.00.10	Fuel combustion	R236.00 /t CO ₂ e emissions
157.03	9903.00.30	Fugitive	R236.00 /t CO ₂ e emissions
157.05	9903.00.50	Industrial processes	R236.00 /t CO ₂ e emissions