SCHEDULE 1 / PART 5

FUEL AND ROAD ACCIDENT LEVIES

SCHEDULE 1 / PART 5 / SECTION A

FUEL LEVY

NOTES:

1. Any rate of fuel levy specified in Part 5A in respect of any goods shall apply to any such goods which are manufactured in the Republic and imported into the Republic.
2. Any fuel levy payable in terms of Part 5A in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of goods of the same class or kind.
3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any fuel levy item of Part 5A in which such goods are specified, the goods so specified in such fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5A in such warehouse shall render such goods liable to payment of any fuel levy due in accordance with the provisions of this Act.
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 carbon fuel levy on petrol included in the rate of fuel levy, shall be -
      (i) {[B x (1 - F)] x (R x 100)} / 1000 x D;
      (ii) " 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;
      (iii) "B" represents the carbon emissions factor per tonne of petrol determined in accordance with the formula prescribed in section 4(2)(a)(iii) of the Carbon Tax Act and using the net calorific value of the Non Stationary / Mobile Source Category in Table 1 of Schedule 1 of that Act;
      (iv) "F" represents the basic tax-free allowance percentage of rebate item 692.01 specified in Part 6 of Schedule No. 6 in respect of IPCC Code 1A3 Transport activities listed in Schedule 2 of the Carbon Tax Act;
      (v) "R" represents the rate of environmental levy specified in Section F to Part 3 of Schedule No. 1; and
      (vi) "D" represents the density factor of petrol of 0.7405 kilogram per litre.
   (b) For the purposes of items 195.10.15; 195.10.17; 195.10.21, 195.13.15, 195.13.17, 195.13.21 and 195.20.03 the rate of carbon fuel levy on diesel included in the rate of fuel levy, shall be -
      (i) {[B x (1 - F)] x (R x 100)} / 1000 x D;
      (ii) "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;
      (iii) "B" represents the represents the carbon emissions factor per tonne of diesel determined in accordance with the formula prescribed in section 4(2)(a)(iii) of the Carbon Tax Act and using the net calorific value of the Non-Stationary / Mobile Source Category in Table 1 of Schedule 1 of that Act;
      (iv) "F" represents the basic tax-free allowance percentage of rebate item 692.01 specified in Part 6 of Schedule No. 6 in respect of IPCC Code 1A3 Transport activities listed in Schedule 2 of the Carbon Tax Act;
      (v) "R" represents the rate of environmental levy specified in Section F to Part 3 of Schedule No. 1; and
      (vi) "D" represents the density factor of diesel of 0.8255 kilogram per litre.
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 260 cents per litre; and
      (ii) carbon fuel levy at a rate of 19 cents per litre.
   (b) For the purposes of items 195.10.15; 195.10.17; 195.10.21, 195.13.15, 195.13.17, 195.13.21 and 195.20.03 the rate of fuel levy shall be the sum of the -

(i) general fuel levy at a rate of 93 cents per litre; and

(ii) carbon fuel levy at a rate of 23 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 46,5 cents per litre; and

(ii) carbon fuel levy at a rate of nil cents per litre.

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.00	**FUELS**		
195.10	**27.10**	**Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:**	
195.10	**2710.12**	**Light oils and preparations:**	
195.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	279c/li
195.10.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
195.10.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	116c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	116c/li
195.10.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	116c/li
195.13	**2710.19**	**Other:**	
195.13.09	2710.19.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
195.13.13	2710.19.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free
195.13.15	2710.19.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	116c/li
195.13.17	2710.19.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	116c/li
195.13.19	2710.19.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free
195.13.21	2710.19.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note (ij) to Chapter 27, unmarked	116c/li
195.20	**3826.00**	**Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:**	
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	46,5c/li
195.20.03	3826.00.90	Other biodiesel	116c/li