

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 May 2026**, 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 110 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 nil 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 nil 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 |
|----------------|----------------|--|-------------------|
| 195.10.15 | 2710.12.26 | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked | 23c/li |
| 195.10.17 | 2710.12.30 | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 | 23c/li |
| 195.10.21 | 2710.12.39 | Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked | 23c/li |
| 195.13.15 | 2710.19.26 | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked | 23c/li |
| 195.13.17 | 2710.19.30 | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 | 23c/li |
| 195.13.21 | 2710.19.39 | Specified aliphatic hydrocarbon solvents, as defined in Additional Note (ij) to Chapter 27, unmarked | 23c/li |

By the substitution of the following:

| Fuel Levy Item | Tariff Heading | Article Description | Rate of Fuel Levy |
|----------------|----------------|--|-------------------|
| 195.20.01 | 3826.00.10 | Biodiesel as specified in Additional Note 1(a) to Chapter 38 | free |
| 195.20.03 | 3826.00.90 | Other biodiesel | 23c/li |