CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/188)

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 2 December 2026 up to and including 5 January 2027,** 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 310 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 243 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 121,5 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	329c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	266c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	266c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	266c/li
195.13.15	2710.19.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	266c/li

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.13.17	2710.19.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	266c/li
195.13.21	2710.19.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note (ij) to Chapter 27, unmarked	266c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	121,5c/li
195.20.03	3826.00.90	Other biodiesel	266c/li