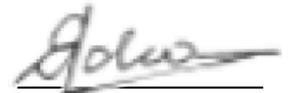


In terms of section 48 of the Customs and Excise Act, 1964, Part 3F of Schedule No. 1 to the said Act is hereby amended, **with retrospective effect from 1 January 2026**, to the extent set out in the Schedule hereto.



ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
157.01	9903.00.10	Fuel combustion	R308.00 /t CO ₂ e emissions
157.03	9903.00.30	Fugitive	R308.00 /t CO ₂ e emissions
157.05	9903.00.50	Industrial processes	R308.00 /t CO ₂ e emissions