

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 1 June 2019, to the extent set out in the Schedule hereto.

DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Additional Note(s) after Additional Note 10 in Chapter 99 of Section XXII to Part 1 of Schedule No. 1:

11. For the purposes of this Chapter, "carbon emissions" means the carbon dioxide equivalent (CO₂e) of greenhouse gas emissions as defined in the Carbon Tax Act, 2019.

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
9903.00		Carbon emissions, resulting from:						
9903.00.10	9	Fuel combustion	t	free	free	free	free	free
9903.00.30	3	Fugitive	t	free	free	free	free	free
9903.00.50	8	Industrial processes	t	free	free	free	free	free