

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 2020** to the extent set out in the Schedule hereto.

DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

| Environmental Levy Item | Tariff Subheading | Article Description | Rate of Environmental Levy |
|-------------------------|-------------------|--|------------------------------------|
| 157.00 | 9903.00 | Carbon emissions, resulting from: | |
| 157.01 | 9903.00.10 | Fuel combustion | R127/t CO ₂ e emissions |
| 157.03 | 9903.00.30 | Fugitive | R127/t CO ₂ e emissions |
| 157.05 | 9903.00.50 | Industrial processes | R127/t CO ₂ e emissions |

