

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 April 2022 up to and including 5 July 2022, 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 235 cents per litre; and
- (ii) carbon fuel levy at a rate of 9 cents per litre.
- (b) For the purposes of items 195.10.15; 195.10.17; 195.10.21 and 195.20.03 the rate of fuel levy shall be the sum of the -
- (i) general fuel levy at a rate of 220 cents per litre; and
- (ii) carbon fuel levy at a rate of 10 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 110 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	244c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	230c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	230c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	230c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	110c/li
195.20.03	3826.00.90	Other biodiesel	230c/li