

SCHEDULE 1/ PART 3/ SECTION E

ENVIRONMENTAL LEVY ON TYRES

By the insertion of the following note(s) in Section E to Part 3 of Schedule No. 1:

ENVIRONMENTAL LEVY ON TYRES

NOTES:

1. Any rate of environmental levy on tyres specified in this Section shall apply to -
 - (a) New, used or retreaded tyres, imported into the Republic;
 - (b) Tyres fitted to or presented with imported vehicles or chassis specified in Chapter 87;
 - (c) Tyres fitted to or presented with imported road wheels fitted with tyres; wheel rims fitted with tyres specified in tariff heading 87.08;
 - (d) Tyres imported in terms of Chapter 98; and
 - (e) New or retreaded tyres manufactured in the Republic.
2. Any environmental levy payable in terms of this Section in respect of tyres specified therein shall be additional to any Customs and Excise duty payable in terms of Part 1 or 2 of Schedule No.1 or any Section in this Part.
3. The rate of environmental levy specified in the "rate of environmental levy" column in this Section shall be paid under the item applicable in terms of 152.00 when imported with the vehicles, chassis or components (including road wheels fitted with tyres; wheel rims fitted with tyres) described in items 153.00 to 155.00.
4. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.

By the insertion of the following tariff item(s) in in Section E to Part 3 of Schedule No. 1:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
152.00	40.11	New pneumatic tyres, of rubber:	
152.01	4011.10	Of a kind used on motor cars (including station wagons and racing cars):	
152.01.01	4011.10.01	Having a rim size not exceeding 33 cm (13 inches)	R2.30/kg
152.01.03	4011.10.03	Having a rim size of 35 cm (14 inches)	R2.30/kg
152.01.05	4011.10.05	Having a rim size of 38 cm (15 inches)	R2.30/kg
152.01.07	4011.10.07	Having a rim size of 41 cm (16 inches)	R2.30/kg
152.01.09	4011.10.09	Having a rim size of 43 cm (17 inches) or more	R2.30/kg
152.02	4011.20	Of a kind used on buses or lorries:	
152.02	4011.20.1	Having a load index not exceeding 121:	
152.02.03	4011.20.16	Having a rim size not exceeding 35 cm (14 inches)	R2.30/kg
152.02.05	4011.20.18	Having a rim size of 38 cm (15 inches) or more	R2.30/kg
152.02	4011.20.2	With a load index exceeding 121:	
152.02.07	4011.20.22	Having a rim size not exceeding 44 cm (17.5 inches)	R2.30/kg
152.02.09	4011.20.24	Having a rim size exceeding 44 cm (17.5 inches) but not exceeding 51 cm (20 inches)	R2.30/kg
152.02.11	4011.20.26	Having a rim size exceeding 51 cm (20 inches)	
152.02.15	4011.30	Of a kind used on aircraft	R2.30/kg
152.02.17	4011.40	Of a kind used on motorcycles	R2.30/kg
152.02.19	4011.50	Of a kind used on bicycles	R2.30/kg
152.02	4011.6	Other, having a "herring-bone" or similar tread:	
152.02	4011.61	Of a kind used on agricultural or forestry vehicles and machines:	
152.02.25	4011.61.10	Having a rim size of less than 91 cm	R2.30/kg
152.02.27	4011.61.20	Having a rim size of 91 cm or more	R2.30/kg
152.02	4011.62	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	R2.30/kg
152.02	4011.63	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:	
152.02.31	4011.63.10	Having a rim size of less than 91 cm	R2.30/kg

152.02.33	4011.63.20	Having a rim size of 91 cm or more	R2.30/kg
152.02	4011.69	Other:	
152.02.37	4011.69.10	Having a rim size of less than 91 cm	R2.30/kg
152.02.39	4011.69.20	Having a rim size of 91 cm or more	R2.30/kg
152.02	4011.9	Other:	
152.02	4011.92	Of a kind used on agricultural or forestry vehicles and machines:	
152.02.43	4011.92.10	Having a rim size of less than 91 cm	R2.30/kg
152.02.45	4011.92.20	Having a rim size of 91 cm or more	R2.30/kg
152.02.47	4011.93	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	R2.30/kg
152.02	4011.94	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:	
152.02.49	4011.94.10	Having a rim size of less than 91 cm	R2.30/kg
152.02.51	4011.94.20	Having a rim size of 91 cm or more	R2.30/kg
152.02	4011.99	Other:	R2.30/kg
152.02.53	4011.99.10	Having a rim size of less than 91 cm (excluding those for use on wheelchairs)	R2.30/kg
152.02.55	4011.99.90	Other	R2.30/kg
152.03	4012.1	Retreaded tyres:	
152.03.11	4012.11	Of a kind used on motor cars (including station wagons and racing cars)	R2.30/kg
152.03.12	4012.12	Of a kind used on buses or lorries	R2.30/kg
152.03.13	4012.13	Of a kind used on aircraft	R2.30/kg
152.03.19	4012.19	Other	R2.30/kg
152.04	4012.20	Used pneumatic tyres:	
152.04.11	4012.20.10	Of a kind used on motor cars (including station wagons and racing cars)	R2.30/kg
152.04.13	4012.20.20	Of a kind used on busses or lorries	R2.30/kg
152.04.15	4012.20.90	Other	R2.30/kg
153.00	87.01	Tractors (excluding tractors of heading 87.09):	
153.00.01	8701.10	Pedestrian controlled tractors	R2.30/kg
153.01	8701.20	Road tractors for semi-trailers:	

153.01.05	8701.20.10	Of a vehicle mass not exceeding 1 600 kg	R2.30/kg
153.01.07	8701.20.20	Of a vehicle mass exceeding 1 600 kg	R2.30/kg
153.01.09	8701.30	Track-laying tractors	R2.30/kg
153.01	8701.90	Other:	
153.01.17	8701.90.10	Two-wheeled tractors, of a cylinder capacity exceeding 2 000 cm ³	R2.30/kg
153.01.19	8701.90.90	Other	R2.30/kg
153.02	87.02	Motor vehicles for the transport of ten or more persons, including the driver:	
153.02	8702.10	With compression-ignition internal combustion piston engines (diesel or semi-diesel):	
153.02.11	8702.10.10	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	R2.30/kg
153.02.13	8702.10.81	Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg
153.02.14	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg
153.02.17	8702.10.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg
153.02.21	8702.10.90	Other	R2.30/kg
153.02	8702.90	Other:	
153.02.23	8702.90.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg
153.02.25	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg
153.02.27	8702.90.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg
153.02.29	8702.90.90	Other	R2.30/kg
153.03	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing	

		cars:	
153.03.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	R2.30/kg
153.03	8703.2	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
153.03	8703.21	Of a cylinder capacity not exceeding 1 000 cm³:	
153.03.11	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg	R2.30/kg
153.03.13	8703.21.25	Hearses	R2.30/kg
153.03.15	8703.21.27	Ambulances	R2.30/kg
153.03.17	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	R2.30/kg
153.03.19	8703.21.70	Six or eight-wheeled vehicles, chain-driven and operated through an integral gearbox and differential unit	R2.30/kg
153.03.21	8703.21.90	Other	R2.30/kg
153.03	8703.22	Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³:	
153.03.23	8703.22.25	Hearses	R2.30/kg
153.03.25	8703.22.27	Ambulances	R2.30/kg
153.03.27	8703.22.90	Other	R2.30/kg
153.03	8703.23	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:	
153.03.29	8703.23.25	Hearses	R2.30/kg
153.03.31	8703.23.27	Ambulances	R2.30/kg
153.03.33	8703.23.90	Other	R2.30/kg
153.03	8703.24	Of a cylinder capacity exceeding 3 000 cm³:	
153.03.35	8703.24.25	Hearses	R2.30/kg
153.03.37	8703.24.27	Ambulances	R2.30/kg
153.03.39	8703.24.90	Other	R2.30/kg
153.03	8703.3	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
153.03	8703.31	Of a cylinder capacity not exceeding 1 500 cm³:	
153.03.41	8703.31.25	Hearses	R2.30/kg

153.03.43	8703.31.27	Ambulances	R2.30/kg
153.03.45	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses)	R2.30/kg
153.03.47	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg
153.03.49	8703.31.90	Other	R2.30/kg
153.03	8703.32	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:	
153.03.51	8703.32.25	Hearses	R2.30/kg
153.03.53	8703.32.27	Ambulances	R2.30/kg
153.03.55	8703.32.90	Other	R2.30/kg
153.03	8703.33	Of a cylinder capacity exceeding 2 500 cm³:	
153.03.57	8703.33.25	Hearses	R2.30/kg
153.03.59	8703.33.27	Ambulances	R2.30/kg
153.03.61	8703.33.90	Other	R2.30/kg
153.03	8703.90	Other:	
153.03.63	8703.90.25	Hearses	R2.30/kg
153.03.65	8703.90.27	Ambulances	R2.30/kg
153.03.67	8703.90.29	Electric vehicles	R2.30/kg
153.03.69	8703.90.90	Other	R2.30/kg
153.04	87.04	Motor vehicles for the transport of goods:	
153.04	8704.10	Dumpers designed for off-highway use:	
153.04.05	8704.10.25	G.V.M. not exceeding 50 t	R2.30/kg
153.04.07	8704.10.90	Other	R2.30/kg
153.04	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
153.04	8704.21	G.V.M. not exceeding 5 t:	
153.04.09	8704.21.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped	R2.30/kg

		with control mechanisms both in the front and at the rear, for use in underground mines	
153.04.11	8704.21.40	Off-the-road logging trucks	R2.30/kg
153.04.13	8704.21.70	Other, of a vehicle mass not exceeding 600 kg	R2.30/kg
153.04.15	8704.21.85	Other, with an engine capacity not exceeding 1 000 cm ³	R2.30/kg
153.04.17	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg
153.04.19	8704.21.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg
153.04.21	8704.21.90	Other	R2.30/kg
153.04	8704.22	G.V.M. exceeding 5 t but not exceeding 20 t:	
153.04.23	8704.22.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg
153.04.25	8704.22.20	Off-the-road logging trucks	R2.30/kg
153.04.27	8704.22.90	Other	R2.30/kg
153.04	8704.23	G.V.M. exceeding 20 t:	
153.04.29	8704.23.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg
153.04.31	8704.23.20	Off-the-road logging trucks	R2.30/kg
153.04.3	8704.23.90	Other	R2.30/kg
153.04	8704.3	Other, with spark-ignition internal combustion piston engine:	
153.04	8704.31	G.V.M. not exceeding 5 t:	
153.04.35	8704.31.30	Off-the-road logging trucks	R2.30/kg
153.04.37	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears	R2.30/kg
153.04.39	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	R2.30/kg
153.04.39	8704.31.75	Other, with an engine capacity not exceeding 1 000 cm ³	R2.30/kg
153.04.41	8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg

153.04.43	8704.31.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg
153.04.45	8704.31.90	Other	R2.30/kg
153.04	8704.32	G.V.M. exceeding 5 t:	
153.04.49	8704.32.10	Off-the-road logging trucks	R2.30/kg
153.04.51	8704.32.90	Other	R2.30/kg
153.04	8704.90	Other:	
153.04.53	8704.90.05	Golf carts, pedestrian type	R2.30/kg
153.04.55	8704.90.30	Off-the-road logging trucks	R2.30/kg
153.04.57	8704.90.40	Electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg
153.04.59	8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg
153.04.61	8704.90.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R2.30/kg
153.04.63	8704.90.90	Other	R2.30/kg
153.05	87.05	Special purpose motor vehicles (excluding those principally designed for the transport of persons or goods) (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
153.05.01	8705.10	Crane lorries	R2.30/kg
153.05.03	8705.20	Mobile drilling derricks	R2.30/kg
153.05.05	8705.30	Fire fighting vehicles	R2.30/kg
153.05.07	8705.40	Concrete-mixer lorries	R2.30/kg
153.05.09	8705.90	Other	R2.30/kg
153.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:	
153.06.05	8706.00.05	Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10	R2.30/kg

153.06.15	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	R2.30/kg
153.06.20	8706.00.20	Other	R2.30/kg
153.08	8708.70	Road wheels and parts and accessories thereof:	
153.08.21	8708.70.10	Identifiable for use solely or principally with tractors (excluding road tractors)	R2.30/kg
153.08.29	8708.70.90	Other	R2.30/kg
153.09	8709.1	Vehicles:	
153.09.11	8709.11	Electrical	R2.30/kg
153.09.19	8709.19	Other	R2.30/kg
153.09.21	8709.21	Parts	R2.30/kg
153.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	R2.30/kg
153.11	87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars:	
153.11.01	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	R2.30/kg
153.11	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³:	
153.11.05	8711.20.10	With an engine of a cylinder capacity of less than 200 cm ³	R2.30/kg
153.11.07	8711.20.90	Other	R2.30/kg
153.11.09	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	R2.30/kg
153.11.11	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	R2.30/kg
153.11.13	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	R2.30/kg
153.11	8711.90	Other:	
153.11.15	8711.90.10	Side-cars	R2.30/kg
153.11.17	8711.90.20	Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	R2.30/kg
153.11.19	8711.90.30	Other, of a cylinder capacity exceeding 800 cm ³	R2.30/kg
153.11.21	8711.90.90	Other	R2.30/kg
153.12	8712.00	Bicycles and other cycles (including delivery tri-cycles), not motorised:	

153.12.10	8712.00.10	Bicycles	R2.30/kg
153.12.90	8712.00.90	Other	R2.30/kg
153.16	87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:	
153.16.10	8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	R2.30/kg
153.16.20	8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	R2.30/kg
153.16.3	8716.3	Other trailers and semi-trailers for the transport of goods:	
153.16.31	8716.31	Tanker trailers and tanker semi-trailers	R2.30/kg
153.16.39	8716.39	Other	R2.30/kg
153.16.40	8716.40	Other trailers and semi-trailers	R2.30/kg
154.00	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	R2.30/kg
154.02	8802.1	Helicopters:	
154.02.11	8802.11	Of an unladen mass not exceeding 2 000 kg	R2.30/kg
154.02.13	8802.12	Of an unladen mass exceeding 2 000 kg	R2.30/kg
154.02.15	8802.20	Aeroplanes and other aircraft, of an unladen mass not exceeding 2 000 kg	R2.30/kg
154.02.17	8802.30	Aeroplanes and other aircraft, of an unladen mass exceeding 2 000 kg but not exceeding 15 000 kg	R2.30/kg
154.02.19	8802.40	Aeroplanes and other aircraft, of an unladen mass exceeding 15 000 kg	R2.30/kg
154.02.21	8802.60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	R2.30/kg
154.03	88.03	Parts of goods of heading 88.01 or 88.02:	
154.03.11	8803.20	Under-carriages and parts thereof	R2.30/kg
155.00	9801.00	Original equipment components:	
155.00.10	9801.00.10	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg	R2.30/kg
155.00.15	9801.00.15	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg	R2.30/kg
155.00.20	9801.00.20	For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg	R2.30/kg

155.00.25	9801.00.25	For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10)	R2.30/kg
155.00.30	9801.00.30	For motor cars (including station wagons) of heading 87.03	R2.30/kg
155.00.40	9801.00.40	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off the- road logging trucks)	R2.30/kg
155.00.45	9801.00.45	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg or a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks)	R2.30/kg
155.00.50	9801.00.50	For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	R2.30/kg
155.00.55	9801.00.55	For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks)	R2.30/kg