

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6109

11 April 2025

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3F/7)**

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 2025, 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	R236.00 /t CO ₂ e emissions
157.03	9903.00.30	Fugitive	R236.00 /t CO ₂ e emissions
157.05	9903.00.50	Industrial processes	R236.00 /t CO ₂ e emissions