

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6110

11 April 2025

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/179)**

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 retrospective effect from 1 January 2002, to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA  
MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of Note 7(b) in Section A to Part 5 of Schedule No. 1 with the following:**

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| (b)   | For the purposes of items 195.10.15; 195.10.17; 195.10.21, 195.13.15, 195.13.17, 195.13.21 and 195.20.03 the rate of carbon fuel levy on diesel included in the rate of fuel levy, shall be -  |
| (i)   | $\{[B \times (1 - F)] \times (R \times 100)\} / 1000 \times D$ ;   |
| (ii)  | "Carbon emissions" where used in this Part means carbon emissions as defined in Additional Note 11 to Chapter 99 of Part 1 of Schedule No. 1;  |
| (iii) | "B" represents the carbon emissions factor per tonne of diesel determined in accordance with the formula prescribed in section 4(2)(a)(iii) of the Carbon Tax Act and using the net calorific value of the Non-Stationary / Mobile Source Category in Table 1 of Schedule 1 of that Act; |
| (iv)  | "F" represents the basic tax-free allowance percentage of rebate item 692.01 specified in Part 6 of Schedule No. 6 in respect of IPCC Code 1A3 Transport activities listed in Schedule 2 of the Carbon Tax Act;  |
| (v)   | "R" represents the rate of environmental levy specified in Section F to Part 3 of Schedule No. 1; and  |
| (vi)  | "D" represents the density factor of diesel of 0.8255 kilogram per litre.  |