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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7426 **5 May 2026**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/184)

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 May 2026,** 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 110 cents per litre; and
  (ii) carbon fuel levy at a rate of 19 cents per litre.

(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 fuel levy shall be the sum of the -
  (i) general fuel levy at a rate of nil cents per litre; and
  (ii) carbon fuel levy at a rate of 23 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 nil 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
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	23c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	23c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	23c/li
195.13.15	2710.19.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	23c/li
195.13.17	2710.19.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	23c/li
195.13.21	2710.19.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note (ij) to Chapter 27, unmarked	23c/li

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	free
195.20.03	3826.00.90	Other biodiesel	23c/li

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/184)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig**, met ingang vanaf 6 Mei 2026,** in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Opmerking(s) 8 in Afdeling A tot Deel 5 van Bylae No. 1 met die volgende:

8.

(a) Vir die doeleindes van item 195.10.03 sal die skaal van brandstofheffing die som wees van die -

(i) algemene brandstofheffing teen 'n skaal van 110 sent per liter; en

(ii) koolstofbrandstofheffing teen 'n skaal van 19 sent per liter

(b) Vir die doeleindes van items 195.10.15; 195.10.17; 195.10.21, 195.13.15, 195.13.17, 195.13.21 en 195.20.03 sal die skaal van brandstofheffing die som wees van die -

(i) algemene brandstofheffing teen 'n skaal van nul sent per liter; en

(ii) koolstofbrandstofheffing teen 'n skaal van 23 sent per liter.

(c) Vir die doeleindes van item 195.20.01 sal die skaal van brandstofheffing die som wees van die -

(i) algemene brandstofheffing teen 'n skaal van nul sent per liter; en

(ii) koolstofbrandstofheffing teen 'n skaal van nul sent per liter.

Deur die vervanging van die volgende:

Brandstof-heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	23c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	23c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk	23c/li
195.13.15	2710.19.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	23c/li
195.13.17	2710.19.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	23c/li
195.13.21	2710.19.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk	23c/li

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Deur die vervanging van die volgende:

Brandstof-heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.20.01	3826.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	vry
195.20.03	3826.00.90	Ander biodiesel	23c/li

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