

**SOUTH AFRICAN REVENUE SERVICE**

**NO. R. 7297**

**27 March 2026**

**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 2026, to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA  
MINISTER OF FINANCE**

**SCHEDULE**

By the substitution of the following:

<b>Environmental Levy Item</b>	<b>Tariff Subheading</b>	<b>Article Description</b>	<b>Rate of Environmental Levy</b>
157.01	9903.00.10	Fuel combustion	R308.00 /t CO <sub>2</sub> e emissions
157.03	9903.00.30	Fugitive	R308.00 /t CO <sub>2</sub> e emissions
157.05	9903.00.50	Industrial processes	R308.00 /t CO <sub>2</sub> e emissions