

SOUTH AFRICAN REVENUE SERVICE


NO. R. 408

26 MARCH 2020

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3D/24)

Government Gazette No.
No. R.

In terms of section 48 of the Customs and Excise Act, 1964, Part 3D of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2020, to the extent set out in the Schedule hereto.


DEPUTY MINISTER OF FINANCE
DR DAVID MASONDO

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.01.09	8703.21.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.11	8703.22.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.13	8703.23.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.15	8703.24.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.21	8703.31.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.23	8703.32.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.25	8703.33.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.29	8703.40.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.31	8703.50.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.33	8703.60.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.35	8703.70.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.39	8703.90.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.02.01	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	R160.00 per g/km CO ₂ emissions exceeding 175g/km
151.02.03	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	R160.00 per g/km CO ₂ emissions exceeding 175g/km
151.02.05	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	R160.00 per g/km CO ₂ emissions exceeding 175g/km

NO. R. 408

SUID-AFRIKAANSE INKOMSTEDIENS

26 MAART 2020

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3D/24)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3D van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2020, in die mate in die Bylae hierby aangetoon.



ADJUNKT-MINISTER VAN FINANSIES

DR DAVID MASONDO

BYLAE

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.01.09	8703.21.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.11	8703.22.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.13	8703.23.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.15	8703.24.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.21	8703.31.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.23	8703.32.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.25	8703.33.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.29	8703.40.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.31	8703.50.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.33	8703.60.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.35	8703.70.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.39	8703.90.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km

Deur die vervanging van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.02.01	8704.21.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R160.00 per g/km CO ₂ uitlatings meer as 175g/km
151.02.03	8704.31.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R160.00 per g/km CO ₂ uitlatings meer as 175g/km
151.02.05	8704.90.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R160.00 per g/km CO ₂ uitlatings meer as 175g/km