
Excise and Ad Valorem duty

SCHEDULE 2**ENVIRONMENTAL LEVY****NOTES:**

1. Whenever the tariff heading or subheading under which any goods are classified in No. 1 to the Customs tariff is expressly quoted in any environmental levy item of Schedule in which such goods are specified, the goods so specified in such environmental levy item shall be deemed to include only goods which are classifiable under the said tariff heading or subheading.
2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Schedule in such warehouse shall render such goods liable to payment of any environmental levy in accordance with the provisions of the EDA.

SCHEDULE 2 / PART A
ENVIRONMENTAL LEVY ON PLASTIC BAGS

NOTES:

1. Any rate of environmental levy specified in this Part in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any environmental levy payable in terms of this Section in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Schedule No. 1 to the Customs Tariff and Schedule No. 1 to the Excise Tariff.
3. Imported goods shall not be declared on separate bills of entry for the purposes of Schedule No. 1 to the Customs Tariff and Schedule No. 1 and Schedule No. 2 to the Excise Tariff.

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SCHEDULE 2 / PART A

Excise Tariff

Environmental Levy Item	Tariff Heading	Article Description	Rate of Environmental Levy
147.00	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, CAPS, LIDS AND OTHER CLOSURES, OF PLASTICS		
147.01	3923.2	Sacks and bags (including cones):	
147.01	3923.21	Of polymers of ethylene:	
147.01.01	3923.21.07	Carrier bags, with a thickness of 24 microns or more	12c/bag
147.01.03	3923.21.17	Flat bags, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	12c/bag
147.01	3923.29	Of other plastics:	
147.01.05	3923.29.40	Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more	12c/bag
147.01.07	3923.29.50	Flat bags, of other thermoplastic materials, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	12c/bag

**SCHEDULE 2 PART B
ENVIRONMENTAL LEVY ON ELECTRICITY GENERATED IN THE
REPUBLIC**

NOTES:

1. Any rate of environmental levy specified in item 148.01 shall, subject to Note 2, apply to electricity generated in the Republic.
2. For the purposes of item 148.01 electricity generated under the following circumstances will not be liable for the payment of environmental levy -
 - (a) electricity generated by electricity generation plants with an installed capacity not exceeding 5 megawatts;
 - (b) electricity generated from renewable sources; and
 - (c) subject to Note 5 (a), (b) or (c) electricity generated from co-generation by using -
 - (i) waste heat or energy from waste co-generation;
 - (ii) combined heat and power co-generation; or
 - (iii) renewable co-generation;
 - (d) electricity generated from-
 - (i) concentrated solar power; and
 - (ii) non-renewable sources of which the energy input does not exceed 15 per cent of the total energy input, over a calendar year.
3. Electricity generated at an electricity generation plant is liable for the environmental levy calculated on the quantity generated at the time such generation of electricity takes place and any losses incurred subsequent to the electricity generation process or electricity exported shall not be deducted or set off from the total quantity of electricity accounted for on the monthly environmental levy account.
4. For the purposes of item 148.01.01 the following expressions shall, unless the context otherwise indicates, have the meanings assigned thereto -
 - (a) co-generation means the generation of electricity contemplated in Note 2(c);
 - (b) electricity generation plant means one or more electricity generation unit on the same premises;
 - (c) renewable sources means -
 - (i) biomass;
 - (ii) geothermal;
 - (iii) hydro;
 - (iv) ocean currents;
 - (v) solar;
 - (vi) tidal waves; or
 - (vii) wind;
 - (d) non-renewable sources includes-
 - (i) coal;
 - (ii) petroleum based liquid fuels;
 - (iii) natural gas; or
 - (iv) nuclear;
5. For the purposes of Note 2(c) -
 - (a) waste heat or energy from waste co-generation means generation utilising waste or underutilised energy in the form of waste heat or process furnace off-gas from an industrial process with a minimum of 60% of the total energy input over a calendar year for such generation to come from such waste or underutilised energy.
 - (b) combined heat and power co-generation means generation which produces as part of the core design other useable forms of energy in addition to electricity utilising coal or natural gas with a minimum co-production of steam or thermal energy other than electricity over a calendar year of at least 10% of total combined process energy.

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- (c) renewable co-generation means generation where the renewable fuel source is both a primary source of energy used for generation and a co-product of an industrial process with a minimum of 50% of the total energy input over a calendar year to come from such renewable fuel sources being sugar bagasse, woody biomass, black liquor or mill wastes such as organic soaps and methanol.
6. For the purpose of Note 2(d) and Note 5-
- (a) calendar year means a period of twelve months from 1 July 2009 to 30 June 2010 and thereafter a period of twelve months from 1 July of any other year to the end of June of the following year; and
- (b) a report by an engineer must be submitted to the Commisisioner in respect of the electricity generated from the sources used during each calendar year as contemplated in Rule 54FA.10.
7. An electricity generation plant generating electricity liable to environmental levy in terms of item 148.01.01 must be licensed as a customs and excise manufacturing warehouse in accordance with the provisions of Chapter VA and the rules made thereunder.

SCHEDULE 3 / PART 1B

Excise Tariff

Electricity Levy Item	Tariff Heading	Article Description	Rate of Electricity Levy
148.00	ELECTRICAL ENERGY		
148.01.01	2716.00	Electricity generated in the Republic, subject to the Notes hereto	3,5c/kW.h

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SCHEDULE 2 PART C

ENVIRONMENTAL LEVY ON ELECTRICAL FILAMENT LAMPS

NOTES:

1. Any rate of environmental levy specified in this Part in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any environmental levy payable in terms of this Part in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Schedule No. 1 to the Customs Tariff and Schedule 1 of the Excise Tariff.
3. Imported goods shall not be declared on separate bills of entry for the purposes of Schedule No. 1 to the Customs Tariff and Schedule No. 1 and Schedule No. 2 to the Excise Tariff.

SCHEDULE 2 / PART C

Excise Tariff

Environmental Levy Item	Tariff Heading	Article Description	Rate of Environmental Levy
149.00	ELECTRIC FILAMENT LAMPS		
149.01	8539.21	Tungsten halogen:	
149.01.05	8539.21.45	Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	800c/lamp
149.01.10	8539.21.90	Other	800c/lamp
149.02	8539.22	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:	
149.02.05	8539.22.45	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	800c/lamp
149.02.10	8539.22.90	Other	800c/lamp
149.03	8539.29	Other:	
149.03.05	8539.29.50	Other, vacuum type, of less than 15 W	800c/lamp
149.03.10	8539.29.57	Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	800c/lamp
149.03.15	8539.29.90	Other	800c/lamp

SCHEDULE 2 PART D

ENVIRONMENTAL LEVY ON CARBON DIOXIDE (CO₂) EMISSIONS OF MOTOR VEHICLES

NOTES:

1. Any rate of environmental levy on carbon dioxide emissions of motor vehicles specified in this Part shall apply to such new motor vehicles when manufactured in or imported into the Republic.
2. Any environmental levy payable in terms of this Part in respect of any motor vehicles specified therein shall be additional to any customs and excise duty payable in terms of Schedule No. 1 to the Customs Tariff and Schedule No. 1 to the Excise Tariff
3. Imported motor vehicles shall not be declared on separate bills of entry for the purposes of Schedule No. 1 to the Customs Tariff and Schedule No. 1 and Schedule No. 2 to the Excise Tariff
4. For the purpose of this Part, any reference to CO₂ means carbon dioxide.
5. The CO₂ emissions liable to the environmental levy must be calculated -
 - (a) using the CO₂ emissions stated in the test report of the vehicle type obtained as prescribed in the rules; or
 - (b) if such report has not been obtained or is not submitted upon request to the Commissioner, by application of the following methods:
 - (i) motor vehicles specified in item 151.01 -
 - (aa) if the engine capacity does not exceed 3 000 cm³:
CO₂ emissions (g/km) = 120 + (0.05 x engine capacity in cm³)
 - (bb) if the engine capacity exceeds 3 000 cm³:
CO₂ emissions (g/km) = 175 + (0.05 x engine capacity in cm³)
 - (ii) motor vehicles specified in item 151.02-
CO₂ emissions (g/km) = 195 + (0,07 x engine capacity in cm³)

SCHEDULE 2 / PART D

Excise Tariff

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.00	MOTOR VEHICLES		
151.01	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:	
151.01.01	8703.2	Other vehicles, with only spark-ignition internal combustion reciprocating piston engines;	
151.01.01	8703.21	Of a cylinder capacity not exceeding 1 000 cm³:	
151.01.09	8703.21.90	Other	R110.00 per g/km CO ² emissions exceeding 120g/km
151.01.11	8703.22	Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³:	
151.01.11	8703.22.90	Other	R110.00 per g/km CO ² emissions exceeding 120g/km
151.01.13	8703.23	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:	
151.01.13	8703.23.90	Other	R110.00 per g/km CO ² emissions exceeding 120g/km
151.01.15	8703.24	Of a cylinder capacity exceeding 3 000 cm³:	
151.01.15	8703.24.90	Other	R110.00 per g/km CO ² emissions exceeding 120g/km
151.01.17	8703.3	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
151.01.17	8703.31	Of cylinder capacity not exceeding 1 500 cm³:	
151.01.21	8703.31.90	Other	R110.00 per g/km CO ² emissions exceeding 120g/km
151.01.23	8703.32	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:	
151.01.23	8703.32.90	Other	R110.00 per g/km CO ² emissions exceeding 120g/km
151.01.25	8703.33	Of a cylinder capacity exceeding 2 500 cm³:	
151.01.25	8703.33.90	Other	R110.00 per g/km CO ² emissions exceeding 120g/km
151.01.29	8703.40.90	Other	R110.00 per g/km CO ² emissions exceeding 120g/km
151.01.31	8703.50.90	Other	R110.00 per g/km CO ² emissions exceeding 120g/km
151.01.33	8703.60.90	Other	R110.00 per g/km CO ² emissions exceeding 120g/km
151.01.35	8703.70.90	Other	R110.00 per g/km CO ² emissions exceeding 120g/km

SCHEDULE 2 / PART D

Excise Tariff

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.01.39	8703.90	Other:	
151.01.39	8703.90.90	Other	R110.00 per g/km CO ² emissions exceeding 120g/km
151.02	87.04	Motor vehicles for the transport of goods:	
151.02	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
151.02	8704.21	G.V.M. not exceeding 5 t:	
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	R150.00 per g/km CO ² emissions exceeding 175g/km
151.02.01	8704.3	Other, with spark-ignition internal combustion piston engine:	
151.02.01	8704.31	G.V.M. not exceeding 5 t:	
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	R150.00 per g/km CO ² emissions exceeding 175g/km
151.02.03	8704.90	Other:	
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	R150.00 per g/km CO ² emissions exceeding 175g/km

ENVIRONMENTAL LEVY ON TYRES

NOTES:

1. Any rate of environmental levy on tyres specified in this Part shall apply to -
 - (a) New, used or retreaded tyres (excluding retreaded tyres of a kind used on motor cars (including station wagons and racing cars), and those of a kind used on buses and lorries, classifiable in tariff subheadings 4012.11 and 4012.12), imported into the Republic;
 - (b) Tyres fitted to or presented with imported vehicles or chassis specified in Chapters 87 and 88 and listed in the column headed "Tariff Subheading" in this Part;
 - (c) Tyres fitted to or presented with imported road wheels fitted with tyres; wheel rims fitted with tyres specified in headings 87.08, 87.16, or 88.02;
 - (d) Tyres imported in terms of Chapter 98; and
 - (e) New or retreaded tyres (excluding retreaded tyres of a kind used on motor cars (including station wagons and racing cars), and those of a kind used on buses and lorries, classifiable in tariff subheadings 4012.11 and 4012.12), manufactured in the Republic.
2. Any environmental levy payable in terms of this Part in respect of tyres specified therein shall be additional to any Customs and Excise duty payable in terms of Schedule 1 in the Excise Tariff or any Section in this Part or Schedule 1 in the Customs Tariff.
3. The rate of environmental levy specified in the rate of environmental levy column in this Part shall be calculated -
 - (a) only on the nett mass of the tyre, whether or not imported with, for example, fitted to vehicles or chassis, or presented as components (e.g. road wheels fitted with tyres; wheel rims fitted with tyres) or other goods; or
 - (b) if the nett mass is not available or cannot be determined, the rate of environmental levy shall be calculated on the design mass of the tyres plus 10% of the design mass.
4. The terms "net mass" and "design mass" have the meaning assigned thereto in rule 54FC.01(b)(i) and (ii).
5. Imported goods shall not be declared on separate bills of entry for the purposes of Schedule No. 1 to the Customs Tariff and Schedule No. 1 and Schedule No. 2 to the Excise Tariff

SCHEDULE 2 / PART E

Excise Tariff

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
152.00	40.11	New pneumatic tyres, of rubber:	
152.01	4011.10	Of a kind used on motor cars (including station wagons and racing cars):	
152.01.01	4011.10.01	Having a rim size not exceeding 33 cm (13 inches)	R2.30/kg net
152.01.03	4011.10.03	Having a rim size of 35 cm (14 inches)	R2.30/kg net
152.01.05	4011.10.05	Having a rim size of 38 cm (15 inches)	R2.30/kg net
152.01.07	4011.10.07	Having a rim size of 41 cm (16 inches)	R2.30/kg net
152.01.09	4011.10.09	Having a rim size of 43 cm (17 inches) or more	R2.30/kg net
152.02	4011.20	Of a kind used on buses or lorries:	
152.02	4011.20.1	Having a load index not exceeding 121:	
152.02.03	4011.20.16	Having a rim size not exceeding 35 cm (14 inches)	R2.30/kg net
152.02.05	4011.20.18	Having a rim size of 38 cm (15 inches) or more	R2.30/kg net
152.02	4011.20.2	With a load index exceeding 121:	
152.02.07	4011.20.22	Having a rim size not exceeding 44 cm (17.5 inches)	R2.30/kg net
152.02.09	4011.20.24	Having a rim size exceeding 44 cm (17.5 inches) but not exceeding 51 cm (20 inches)	R2.30/kg net
152.02.11	4011.20.26	Having a rim size exceeding 51 cm (20 inches)	R2.30/kg net
152.02.15	4011.30	Of a kind used on aircraft	R2.30/kg net
152.02.17	4011.40	Of a kind used on motorcycles	R2.30/kg net
152.02.19	4011.50	Of a kind used on bicycles	R2.30/kg net
152.02	4011.70	Of a kind used on agricultural or forestry vehicles and machines:	
152.02.25	4011.70.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.27	4011.70.20	Having a rim size of 91 cm or more	R2.30/kg net
152.02	4011.80	Of a kind used on construction, mining or industrial handling vehicles and machines:	
152.02.29	4011.80.10	Having a rim size of less than 91 cm	R2.30/kg net
152.02.31	4011.80.20	Having a rim size of 91 cm or more	R2.30/kg net
152.02	4011.90	Other:	
152.02.33	4011.90.10	Having a rim size of less than 91 cm (excluding those for use on wheelchairs)	R2.30/kg net
152.02.35	4011.90.20	Other	R2.30/kg net
152.03	4012.1	Retreaded tyres:	
152.03.13	4012.13	Of a kind used on aircraft	R2.30/kg net
152.03.19	4012.19	Other	R2.30/kg net

SCHEDULE 2 / PART E

Excise Tariff

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
152.04	4012.20	Used pneumatic tyres:	
152.04.11	4012.20.10	Of a kind used on motor cars (including station wagons and racing cars)	R2.30/kg net
152.04.13	4012.20.20	Of a kind used on busses or lorries	R2.30/kg net
152.04.15	4012.20.90	Other	R2.30/kg net
153.00	87.01	Tractors (excluding tractors of heading 87.09):	
153.00.01	8701.10	Single axle tractors	R2.30/kg net
153.01	8701.20	Road tractors for semi-trailers:	
153.01.05	8701.20.10	Of a vehicle mass not exceeding 1 600 kg	R2.30/kg net
153.01.07	8701.20.20	Of a vehicle mass exceeding 1 600 kg	R2.30/kg net
153.01.09	8701.30	Track-laying tractors	R2.30/kg net
153.01	8701.9	Other, of an engine power:	
153.01.17	8701.91	Not exceeding 18 kW	R2.30/kg net
153.01.19	8701.92	Exceeding 18 kW but not exceeding 37 kW	R2.30/kg net
153.01.21	8701.93	Exceeding 37 kW but not exceeding 75 kW	R2.30/kg net
153.01.23	8701.94	Exceeding 75 kW but not exceeding 130 kW	R2.30/kg net
153.01.25	8701.95	Exceeding 130 kW	R2.30/kg net
153.02	87.02	Motor vehicles for the transport of ten or more persons, including the driver:	
153.02	8702.10	With compression-ignition internal combustion piston engines (diesel or semi-diesel):	
153.02.10	8702.10.10	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	R2.30/kg net
153.02.15	8702.10.81	Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem duty purposes as defined in Schedule 1 Part A not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.20	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.25	8702.10.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem duty purposes as defined in Schedule 1 Part A of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.30	8702.10.90	Other	R2.30/kg net
153.02	8702.20	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
153.02.33	8702.20.10	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	R2.30/kg net

SCHEDULE 2 / PART E

Excise Tariff

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.02.41	8702.20.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem duty purposes as defined in Schedule 1 Part A not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.45	8702.20.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.47	8702.20.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem duty purposes as defined in Schedule 1 Part A of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.50	8702.20.90	Other	R2.30/kg net
153.02	8702.30	With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:	
153.02.53	8702.30.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem duty purposes as defined in Schedule 1 Part A not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.55	8702.30.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.57	8702.30.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem duty purposes as defined in Schedule 1 Part A of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.60	8702.30.90	Other	R2.30/kg net
153.02	8702.40	With only electric motor for propulsion:	
153.02.63	8702.40.81	Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem duty purposes as defined in Schedule 1 Part A not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.65	8702.40.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.67	8702.40.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem duty purposes as defined in Schedule 1 Part A of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.70	8702.40.90	Other	R2.30/kg net
153.02	8702.90	Other:	
153.02.91	8702.90.81	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem duty purposes as defined in Schedule 1 Part A not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.95	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	R2.30/kg net
153.02.97	8702.90.87	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem duty purposes as defined in Schedule 1 Part A of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	R2.30/kg net
153.02.99	8702.90.90	Other	R2.30/kg net
153.03	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:	
153.03.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	R2.30/kg net
153.03	8703.2	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
153.03	8703.21	Of a cylinder capacity not exceeding 1 000 cm³:	
153.03.02	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg	R2.30/kg net
153.03.03	8703.21.25	Hearses	R2.30/kg net

SCHEDULE 2 / PART E

Excise Tariff

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.03.04	8703.21.27	Ambulances	R2.30/kg net
153.03.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	R2.30/kg net
153.03.06	8703.21.70	Six or eight-wheeled vehicles, chain-driven and operated through an integral gearbox and differential unit	R2.30/kg net
153.03.07	8703.21.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	R2.30/kg net
153.03.11	8703.21.90	Other	R2.30/kg net
153.03	8703.22	Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³:	
153.03.13	8703.22.25	Hearses	R2.30/kg net
153.03.14	8703.22.27	Ambulances	R2.30/kg net
153.03.17	8703.22.90	Other	R2.30/kg net
153.03	8703.23	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:	
153.03.19	8703.23.25	Hearses	R2.30/kg net
153.03.20	8703.23.27	Ambulances	R2.30/kg net
153.03.22	8703.23.90	Other	R2.30/kg net
153.03	8703.24	Of a cylinder capacity exceeding 3 000 cm³:	
153.03.24	8703.24.25	Hearses	R2.30/kg net
153.03.25	8703.24.27	Ambulances	R2.30/kg net
153.03.27	8703.24.90	Other	R2.30/kg net
153.03	8703.3	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
153.03	8703.31	Of a cylinder capacity not exceeding 1 500 cm³:	
153.03.29	8703.31.25	Hearses	R2.30/kg net
153.03.30	8703.31.27	Ambulances	R2.30/kg net
153.03.31	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses)	R2.30/kg net
153.03.32	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net
153.03.33	8703.31.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.03.37	8703.31.90	Other	R2.30/kg net
153.03	8703.32	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:	
153.03.39	8703.32.25	Hearses	R2.30/kg net
153.03.40	8703.32.27	Ambulances	R2.30/kg net
153.03.43	8703.32.90	Other	R2.30/kg net

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Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.03	8703.33	Of a cylinder capacity exceeding 2 500 cm³:	
153.03.45	8703.33.25	Hearses	R2.30/kg net
153.03.46	8703.33.27	Ambulances	R2.30/kg net
153.03.49	8703.33.90	Other	R2.30/kg net
153.03	8703.40	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:	
153.03.50	8703.40.25	Hearses	R2.30/kg net
153.03.51	8703.40.27	Ambulances with a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net
153.03.52	8703.40.29	Other ambulances	R2.30/kg net
153.03.53	8703.40.31	Other with a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net
153.03.54	8703.40.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	R2.30/kg net
153.03.57	8703.40.90	Other	R2.30/kg net
153.03	8703.50	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:	
153.03.59	8703.50.25	Hearses	R2.30/kg net
153.03.60	8703.50.27	Ambulances	R2.30/kg net
153.03.61	8703.50.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.03.63	8703.50.90	Other	R2.30/kg net
153.03	8703.60	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
153.03.65	8703.60.25	Hearses	R2.30/kg net
153.03.66	8703.60.27	Ambulances of a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net
153.03.67	8703.60.29	Other ambulances	R2.30/kg net
153.03.68	8703.60.31	Other with a cylinder capacity not exceeding 1 000 cm ³	R2.30/kg net
153.03.69	8703.60.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	R2.30/kg net
153.03.71	8703.60.90	Other	R2.30/kg net
153.03	8703.70	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
153.03.73	8703.70.25	Hearses	R2.30/kg net
153.03.74	8703.70.27	Ambulances	R2.30/kg net
153.03.75	8703.70.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net

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Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.03.77	8703.70.90	Other	R2.30/kg net
153.03	8703.80	Other vehicles, with only electric motor for propulsion:	
153.03.79	8703.80.25	Hearses	R2.30/kg net
153.03.80	8703.80.27	Ambulances	R2.30/kg net
153.03.81	8703.80.31	With a vehicle mass not exceeding 800 kg	R2.30/kg net
153.03.83	8703.80.90	Other	R2.30/kg net
153.03	8703.90	Other:	
153.03.85	8703.90.25	Hearses	R2.30/kg net
153.03.86	8703.90.27	Ambulances	R2.30/kg net
153.03.90	8703.90.90	Other	R2.30/kg net
153.04	87.04	Motor vehicles for the transport of goods:	
153.04	8704.10	Dumpers designed for off-highway use:	
153.04.05	8704.10.25	G.V.M. not exceeding 50 t	R2.30/kg net
153.04.07	8704.10.90	Other	R2.30/kg net
153.04	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
153.04	8704.21	G.V.M. not exceeding 5 t:	
153.04.09	8704.21.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04.11	8704.21.40	Off-the-road logging trucks	R2.30/kg net
153.04.13	8704.21.70	Other, of a vehicle mass not exceeding 600 kg	R2.30/kg net
153.04.15	8704.21.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.21.77)	R2.30/kg net
153.04.17	8704.21.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	R2.30/kg net
153.04.19	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	R2.30/kg net
153.04.21	8704.21.83	Other (excluding 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	R2.30/kg net
153.04.23	8704.21.90	Other	R2.30/kg net
153.04	8704.22	G.V.M. exceeding 5 t but not exceeding 20 t:	
153.04.25	8704.22.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04.27	8704.22.20	Off-the-road logging trucks	R2.30/kg net

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Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.04.29	8704.22.90	Other	R2.30/kg net
153.04	8704.23	G.V.M. exceeding 20 t:	
153.04.31	8704.23.10	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	R2.30/kg net
153.04.33	8704.23.20	Off-the-road logging trucks	R2.30/kg net
153.04.35	8704.23.90	Other	R2.30/kg net
153.04	8704.3	Other, with spark-ignition internal combustion piston engine:	
153.04	8704.31	G.V.M. not exceeding 5 t:	
153.04.37	8704.31.30	Off-the-road logging trucks	R2.30/kg net
153.04.39	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears	R2.30/kg net
153.04.41	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	R2.30/kg net
153.04.43	8704.31.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.31.77)	R2.30/kg net
153.04.45	8704.31.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	R2.30/kg net
153.04.47	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	R2.30/kg net
153.04.49	8704.31.83	Other (excluding 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	R2.30/kg net
153.04.51	8704.31.90	Other	R2.30/kg net
153.04	8704.32	G.V.M. exceeding 5 t:	
153.04.53	8704.32.10	Off-the-road logging trucks	R2.30/kg net
153.04.55	8704.32.90	Other	R2.30/kg net
153.04	8704.90	Other:	
153.04.59	8704.90.05	Golf carts, pedestrian type	R2.30/kg net
153.04.61	8704.90.30	Off-the-road logging trucks	R2.30/kg net
153.04.63	8704.90.35	Electric vehicles with a vehicle mass not exceeding 800 kg	R2.30/kg net
153.04.65	8704.90.40	Other electric vehicles, of a 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	R2.30/kg net
153.04.67	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	R2.30/kg net
153.04.69	8704.90.83	Other (excluding 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	R2.30/kg net

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Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.04.71	8704.90.90	Other	R2.30/kg net
153.05	87.05	Special purpose motor vehicles (excluding those principally designed for the transport of persons or goods) (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
153.05.01	8705.10	Crane lorries	R2.30/kg net
153.05.03	8705.20	Mobile drilling derricks	R2.30/kg net
153.05.05	8705.30	Fire fighting vehicles	R2.30/kg net
153.05.07	8705.40	Concrete-mixer lorries	R2.30/kg net
153.05.09	8705.90	Other	R2.30/kg net
153.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:	
153.06.05	8706.00.05	Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10	R2.30/kg net
153.06.15	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	R2.30/kg net
153.06.20	8706.00.20	Other	R2.30/kg net
153.08	8708.70	Road wheels and parts and accessories thereof:	
153.08	8708.70.1	Identifiable for use solely or principally with tractors (excluding road tractors):	
153.08.21	8708.70.11	Road wheels fitted with tyres	R2.30/kg net
153.08.23	8708.70.21	Of a kind used on motor cars	R2.30/kg net
153.08.25	8708.70.23	Of a kind used on busses or lorries	R2.30/kg net
153.08.27	8708.70.29	Other	R2.30/kg net
153.09	87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors or the type used on railway station platforms; parts of the foregoing vehicles:	
153.09	8709.1	Vehicles:	
153.09.11	8709.11	Electrical	R2.30/kg net
153.09.19	8709.19	Other	R2.30/kg net
153.09.29	8709.90	Parts	R2.30/kg net
153.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	R2.30/kg net
153.11	87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars:	
153.11.01	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	R2.30/kg net
153.11	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³:	
153.11.05	8711.20.10	With an engine of a cylinder capacity of less than 200 cm ³	R2.30/kg net
153.11.07	8711.20.90	Other	R2.30/kg net
153.11.09	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	R2.30/kg net

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Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
153.11.11	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	R2.30/kg net
153.11.13	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	R2.30/kg net
153.11.14	8711.60	With electric motor for propulsion	R2.30/kg net
153.11	8711.90	Other:	
153.11.15	8711.90.10	Side-cars	R2.30/kg net
153.11.17	8711.90.20	Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	R2.30/kg net
153.11.19	8711.90.30	Other, of a cylinder capacity exceeding 800 cm ³	R2.30/kg net
153.11.21	8711.90.90	Other	R2.30/kg net
153.12	8712.00	Bicycles and other cycles (including delivery tri-cycles), not motorised:	
153.12.10	8712.00.10	Bicycles	R2.30/kg net
153.12.90	8712.00.90	Other	R2.30/kg net
153.13	8714.10	Of motorcycles (including mopeds):	
153.13.10	8714.10.10	Rims fitted with tyres	R2.30/kg net
153.13	8714.92	Wheel rims and spokes:	
153.13.15	8714.92.10	Rims fitted with tyres	R2.30/kg net
153.16	87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:	
153.16.10	8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	R2.30/kg net
153.16.20	8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	R2.30/kg net
153.16	8716.3	Other trailers and semi-trailers for the transport of goods:	
153.16.31	8716.31	Tanker trailers and tanker semi-trailers	R2.30/kg net
153.16.39	8716.39	Other	R2.30/kg net
153.16.40	8716.40	Other trailers and semi-trailers	R2.30/kg net
153.16.50	8716.90.20	Road wheels fitted with tyres; wheel rims fitted with tyres	R2.30/kg net
154.00	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	R2.30/kg net
154.02	8802.1	Helicopters:	
154.02.11	8802.11	Of an unladen mass not exceeding 2 000 kg	R2.30/kg net
154.02.13	8802.12	Of an unladen mass exceeding 2 000 kg	R2.30/kg net
154.02.15	8802.20	Aeroplanes and other aircraft, of an unladen mass not exceeding 2 000 kg	R2.30/kg net
154.02.17	8802.30	Aeroplanes and other aircraft, of an unladen mass exceeding 2 000 kg but not exceeding 15 000 kg	R2.30/kg net
154.02.19	8802.40	Aeroplanes and other aircraft, of an unladen mass exceeding 15 000 kg	R2.30/kg net

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Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
154.02.21	8802.60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	R2.30/kg net
154.03	88.03	Parts of goods of heading 88.01 or 88.02:	
154.03.11	8803.20	Under-carriages and parts thereof	R2.30/kg net
155.00	9801.00	Original equipment components:	
155.00.05	9801.00.05	Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.55	R2.30/kg net

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