

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, to the extent set out in the Schedule hereto.

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) in Section F to Part 3 of Schedule No. 1:

ENVIRONMENTAL LEVY ON CARBON EMISSIONS

NOTES:

1. Any rate of environmental levy on carbon emissions specified in this Section shall apply to gas emissions resulting from activities conducted in the Republic;
2. Any environmental levy payable in terms of this Section in respect of carbon emissions specified therein shall be additional to any Customs and Excise duty payable in terms of Part 1 or 2 of Schedule No. 1 or any Section in this Part.
3. The amount of environmental levy payable on carbon emissions in terms of this Section shall be calculated as prescribed in section 6 of the Carbon Tax Act.
4. "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.

By the insertion of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
154.00	9903.00	Carbon emissions	R120/t CO2 emissions

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