

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1/ (No.1/3/10)**

In terms of section 48 of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is hereby amended, **with effect from 1 March 2011**, to the extent set out in the Schedule hereto.

**N NENE
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution of Note 5 in Section D in Part 3 of Schedule No. 1 for the following:

SECTION D

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

NOTES:

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 3000 cm³:
CO₂ emissions (g/km) = 120 + (0.05 x engine capacity in cm³)
 - (bb) if the engine capacity exceeds 3000 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)

By the insertion after environmental levy item 151.01 of the following:

Environmental Levy Item	Tariff subheading	Description	Environmental Levy
151.02	87.04	Motor vehicles for the transport of goods:	
	8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	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	R100 per g/km CO ₂ emissions exceeding 175 g/km
	8704.3	Other, with spark-ignition internal combustion piston engine:	
	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	R100 per g/km CO ₂ emissions exceeding 175 g/km
	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	R100 per g/km CO ₂ emissions exceeding 175 g/km