

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 June 2019**, to the extent set out in the Schedule hereto.

DR DAVID MASONDO
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. The rate of environmental levy specified in this Section shall -
 - (a) be calculated as prescribed in section 5 of the Carbon Tax Act, 2019; and
 - (b) apply to carbon 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, 2019.
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
157.00	9903.00	Carbon emissions, resulting from:	
157.01	9903.00.10	Fuel combustion	R120/t CO ₂ e emissions
157.03	9903.00.30	Fugitive	R120/t CO ₂ e emissions
157.05	9903.00.50	Industrial processes	R120/t CO ₂ e emissions