

**SCHEDULE 1 PART 3**

**ENVIRONMENTAL LEVY**

**NOTES:**

1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any environmental levy item of this Part 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 Part in such warehouse shall render such goods liable to payment of any environmental levy in accordance with the provisions of this Act.

## SCHEDULE 1 / PART 3 / SECTION D

ENVIRONMENTAL LEVY ON CARBON DIOXIDE (CO<sub>2</sub>) EMISSIONS OF MOTOR VEHICLES

## NOTES:

1. Any rate of environmental levy on carbon dioxide emissions of motor vehicles specified in this Section shall apply to such new motor vehicles when manufactured in or imported into the Republic.
2. Any environmental levy payable in terms of this Section in respect of any motor vehicles specified therein shall be additional to any customs and excise duty payable in terms of Part 1 or 2 of Schedule No. 1.
3. Imported motor vehicles shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of Schedule No. 1.
4. For the purpose of this Section, any reference to CO<sub>2</sub> means carbon dioxide.
5. The CO<sub>2</sub> emissions liable to the environmental levy must be calculated -
  - (a) using the CO<sub>2</sub> 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 cm<sup>3</sup>:  
CO<sub>2</sub> emissions (g/km) = 120 + (0.05 x engine capacity in cm<sup>3</sup>)
      - (bb) if the engine capacity exceeds 3 000 cm<sup>3</sup>:  
CO<sub>2</sub> emissions (g/km) = 175 + (0.05 x engine capacity in cm<sup>3</sup>)
    - (ii) motor vehicles specified in item 151.02-  
CO<sub>2</sub> emissions (g/km) = 195 + (0,07 x engine capacity in cm<sup>3</sup>)

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
<b>151.00</b>	<b>MOTOR VEHICLES</b>		
<b>151.01</b>	<b>87.03</b>	<b>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:</b>	
<b>151.01.01</b>	<b>8703.2</b>	<b>Other vehicles, with only spark-ignition internal combustion reciprocating piston engines;:</b>	
<b>151.01.01</b>	<b>8703.21</b>	<b>Of a cylinder capacity not exceeding 1 000 cm<sup>3</sup>:</b>	
151.01.09	8703.21.90	Other	R120.00 per g/km CO <sup>2</sup> emissions exceeding 95g/km
<b>151.01.11</b>	<b>8703.22</b>	<b>Of a cylinder capacity exceeding 1 000 cm<sup>3</sup> but not exceeding 1 500 cm<sup>3</sup>:</b>	
151.01.11	8703.22.90	Other	R120.00 per g/km CO <sup>2</sup> emissions exceeding 95g/km
<b>151.01.13</b>	<b>8703.23</b>	<b>Of a cylinder capacity exceeding 1 500 cm<sup>3</sup> but not exceeding 3 000 cm<sup>3</sup>:</b>	
151.01.13	8703.23.90	Other	R120.00 per g/km CO <sup>2</sup> emissions exceeding 95g/km
<b>151.01.15</b>	<b>8703.24</b>	<b>Of a cylinder capacity exceeding 3 000 cm<sup>3</sup>:</b>	
151.01.15	8703.24.90	Other	R120.00 per g/km CO <sup>2</sup> emissions exceeding 95g/km
<b>151.01.17</b>	<b>8703.3</b>	<b>Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>	
<b>151.01.17</b>	<b>8703.31</b>	<b>Of cylinder capacity not exceeding 1 500 cm<sup>3</sup>:</b>	
151.01.21	8703.31.90	Other	R120.00 per g/km CO <sup>2</sup> emissions exceeding 95g/km
<b>151.01.23</b>	<b>8703.32</b>	<b>Of a cylinder capacity exceeding 1 500 cm<sup>3</sup> but not exceeding 2 500 cm<sup>3</sup>:</b>	
151.01.23	8703.32.90	Other	R120.00 per g/km CO <sup>2</sup> emissions exceeding 95g/km
<b>151.01.25</b>	<b>8703.33</b>	<b>Of a cylinder capacity exceeding 2 500 cm<sup>3</sup>:</b>	
151.01.25	8703.33.90	Other	R120.00 per g/km CO <sup>2</sup> emissions exceeding 95g/km
151.01.29	8703.40.90	Other	R120.00 per g/km CO <sup>2</sup> emissions exceeding 95g/km
151.01.31	8703.50.90	Other	R120.00 per g/km CO <sup>2</sup> emissions exceeding 95g/km
151.01.33	8703.60.90	Other	R120.00 per g/km CO <sup>2</sup> emissions exceeding 95g/km
151.01.35	8703.70.90	Other	R120.00 per g/km CO <sup>2</sup> emissions exceeding 95g/km

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
<b>151.01.39</b>	<b>8703.90</b>	<b>Other:</b>	
151.01.39	8703.90.90	Other	R120.00 per g/km CO <sup>2</sup> emissions exceeding 95g/km
<b>151.02</b>	<b>87.04</b>	<b>Motor vehicles for the transport of goods:</b>	
<b>151.02</b>	<b>8704.2</b>	<b>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>	
<b>151.02</b>	<b>8704.21</b>	<b>G.V.M. not exceeding 5 t:</b>	
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 <sup>2</sup> emissions exceeding 175g/km
<b>151.02.01</b>	<b>8704.3</b>	<b>Other, with spark-ignition internal combustion piston engine:</b>	
<b>151.02.01</b>	<b>8704.31</b>	<b>G.V.M. not exceeding 5 t:</b>	
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 <sup>2</sup> emissions exceeding 175g/km
<b>151.02.03</b>	<b>8704.90</b>	<b>Other:</b>	
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 <sup>2</sup> emissions exceeding 175g/km