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GOVERNMENT NOTICES • GOEWERMENSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1993

6 April 2022

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/170)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is hereby amended, with effect from 6 April 2022 up to and including 31 May 2022, to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA  
MINISTER OF FINANCE**

**SCHEDULE**

By the substitution of Note 8 in Section A to Part 5 of Schedule No. 1 with the following:

- 8.
- (a) For the purposes of item 195.10.03 the rate of fuel levy shall be the sum of the -
    - (i) general fuel levy at a rate of 235 cents per litre; and
    - (ii) carbon fuel levy at a rate of 9 cents per litre.
  - (b) For the purposes of items 195.10.15; 195.10.17; 195.10.21 and 195.20.03 the rate of fuel levy shall be the sum of the -
    - (i) general fuel levy at a rate of 220 cents per litre; and
    - (ii) carbon fuel levy at a rate of 10 cents per litre.
  - (c) For the purposes of item 195.20.01 the rate of fuel levy shall be the sum of the -
    - (i) general fuel levy at a rate of 110 cents per litre; and
    - (ii) carbon fuel levy at a rate of nil cents per litre.

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	244c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	230c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	230c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(i) to Chapter 27, unmarked	230c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	110c/li
195.20.03	3826.00.90	Other biodiesel	230c/li

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1993

6 April 2022

**DOEANE- EN AKSYNSWET, 1964.**  
**WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/170)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 6 April 2022 tot en met 31 Mei 2022, in die mate in die Bylae hierby aangeleen.



**ENOCH GODONGWANA**  
**MINISTER VAN FINANSIES**

**BYLAE**

**Deur Opmerking 8 in Afdeling A tot Deel 5 van Bylae No. 1 met die volgende te vervang:**

8.

- (a) Vir die doeleindes van item 195.10.03 sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 235 sent per liter; en
  - (ii) koolstofbrandstofheffing teen 'n skaal van 9 sent per liter
- (b) Vir die doeleindes van items 195.10.15; 195.10.17; 195.10.21 en 195.20.03, sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 220 sent per liter; en
  - (ii) koolstofbrandstofheffing teen 'n skaal van 10 sent per liter.
- (c) Vir die doeleindes van item 195.20.01 sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 110 sent per liter; en
  - (ii) koolstofbrandstofheffing teen 'n skaal van nul sent per liter.

**Deur die vervanging van die volgende:**

Brandstof-heffingitem	Tariepos	Artikel Beskrywing	Skaal van Brandstofheffing
195.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	244c/li
195.10.15	2710.12.26	Verhitingskerosene, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	230c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	230c/li
195.10.21	2710.12.39	Gespesifiseerde alfaiese koolwaterstofplossmiddels, soos omskryf in Addisionele Opmerking 1(i) by Hoofstuk 27, ongemerk	230c/li
195.20.01	3826.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	110c/li
195.20.03	3826.00.90	Ander biodiesel	230c/li

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 1994

6 April 2022

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/57)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended, with effect from 6 April 2022 up to and including 31 May 2022, to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA  
MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of Note(s) 6(b) with the following:**

(b)	The extent of refund for eligible purchases -
	<b>ON LAND</b>
(i)	Farming, forestry or mining on land is, 88,0 cents per litre fuel levy on 80 per cent of eligible purchases, plus 218,0 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equaling 306,0 cents per litre on 80 per cent of the <b>total eligible</b> purchases. Mode of calculation of refund is as follows: (aa) For 1 000 litres eligible purchases - 1 000 x 80 per cent equals 80 000 litres on which a refund of 306,0 cent per litre may be claimed; (bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward - 1 000 litres less 300 litres equals 700 litres eligible purchases x 80 per cent equals 560 litres on which a refund of 306,0 cents per litre may be claimed;
	<b>OFFSHORE</b>
(ii)	Offshore vessels, including - (aa) commercial fishing vessels (bb) coasting vessels; (cc) offshore mining; (dd) vessels owned by the National Sea Rescue Institute; (ff) coastal patrol vessels; or (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is 220,0 cents per litre fuel levy, plus 218,0 cents per litre Road Accident Fund levy equaling 438,0 cents per litre.
	<b>HARBOUR VESSELS</b>
(iii)	Harbour vessels, including - (aa) harbour vessels operated by Portnet; (bb) vessels used by in-port bunker barge operators 218,0 cents per litre Road Accident Fund levy.
	<b>RAIL</b>
(iv)	Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 218,0 cents per litre Road Accident Fund levy.

By the substitution of Note(s) 6(b) with the following:

**ELECTRICITY GENERATION PLANTS**

- (v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 110,0 cents per litre fuel levy, plus 218,0 cents per litre Road Accident Fund levy equalling 328,0 cents per litre.

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1994

6 April 2022

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/57)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 6 April 2022 tot en met 31 Mei 2022, in die mate in die Bylae hierby aangetoon.



**ENOCH GODONGWANA**  
MINISTER VAN FINANSIES

## BYLAE

## Deur die vervanging van Opmerking 6(b) met die volgende:

(b) Die mate van terugbetaling vir geskikte aankope -

**OP LAND**

(f) Landbou, bosbou of mynbou op land, is 88,0 sent per liter brandstofheffing op 80 persent van geskikte aankope, plus 218,0 sent per liter Padongelukfondsheffing op 80 persent van geskikte aankope is gelyk aan 306,0 sent per liter op 80 persent van die **totale geskikte** aankope.

Metode van berekening van terugbetaling is as volg:

- (aa) Vir 1 000 liter geskikte aankope -
- 1 000 x 80 persent is gelyk aan 800 liter waarvoor 'n terugbetaling van 306,0 sent per liter geëis mag word;
- (bb) Vir 1000 liter raangekoop waarvan 300 liter ongeskikte aankope verteenwoordig, byvoorbeeld, vervoer van goedere teen vergoeding -
- 1 000 liter min 300 liter is gelyk aan 700 liter geskikte aankope x 80 persent is gelyk aan 560 liter waarop 'n terugbetaling van 306,0 sent per liter geëis mag word;

**AFLANDIG**

(ii) Aflandige vaartuie, sluit in -

- (aa) kommersiële visvangvaartuie;
- (bb) kusvaarders;
- (cc) aflandige mynbou;
- (dd) vaartuie deur die Nasionale Seereedingsinstituut best;
- (ee) vaartuie wat navorsing ter ondersteuning van die marienewerheid onderneem;
- (ff) kuspatoileringsvaartuie; of
- (gg) vaartuie aangewend vir die diens van vesseleptiese-telekommunikasie-lêbels langs die kuslyn van Suider-Afrika,

is 220,0 sent per liter brandstofheffing, plus 218,0 sent per liter Padongelukfondsheffing is gelyk aan 438,0 sent

(iii) Hawevaartuie, met inbegrip van -

- (aa) hawevaartuie deur Portmetbedryf;
  - (bb) vaartuie deur in-hawe bunkervragskuitoperateursgebruik
- 218,0 sent per liter Padongelukfondsheffing.

**SPOOR**

(iv) Lokomotiewe vir spoorwag gebruik uitgesonderd dié gebruik vir landbou, bosbou of mynbou, soos in hierdie Opmerkings bepaal, is 218,0 sent per liter

Deur die vervanging van Opmerking 6 (b) met die volgende:

**ELEKTRISITEITOPWEKKINGSAAANLEGTE**

- (v) Distillaatbrandstof vir gebruik in uitlaatgas brandstof deur elektrisiteitsopwekking saanlegte met 'n kapasiteit van meer as 200 megawatt per aanleg, wat krag opwek vir die nasionale verspreidingsnetwerk, is 110,0 sent per liter brandstofheffing, plus 218,0 sent per liter Padongelukfondsheffing is gelyk aan 328,0 sent per liter.



**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 1995

6 April 2022

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3A/27)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3A of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA  
MINISTER OF FINANCE**

**SCHEDULE**

By the substitution of the following:

Environmental Levy Item	Tariff Heading	Article Description	Rate of Environmental Levy
147.01.01	3923.21.07	Carrier bags, with a thickness of 24 microns or more	28c/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)	28c/bag
147.01.05	3923.29.40	Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more	28c/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)	28c/bag

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1995

6 April 2022

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 1 (NO. 1/3A/27)

Kragtensartikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3A van Bylae No. 1 bybogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



ENOCH GODONGWANA  
MINISTER VAN FINANSIES

## BYLAE

Deur die vervanging van die volgende:

Omgewings-heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Omgewingsheffing
147.01.01	3923.21.07	Dra-sakke, met 'n dikte van 24 mikronsof meer	28c/sak
147.01.03	3923.21.17	Plat-sakke, met 'n dikte van 24 mikronsof meer (uitgesonderd onmiddellike verpakings vasrissakke en huishoudelike sakke insluitend vullissakke en vullishouvoerings)	28c/sak
147.01.05	3923.29.40	Dra-sakke, van ander termoplastiese materiale, met 'n dikte van 24 mikronsof meer	28c/sak
147.01.07	3923.29.50	Plat-sakke, van ander termoplastiese materiale, met 'n dikte van 24 mikronsof meer (uitgesonderd onmiddellike verpakings vasrissakke en huishoudelike sakke insluitend vullissakke en vullishouvoerings)	28c/sak

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 1996

6 April 2022

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3C/28)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3C of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

  
**ENOCH GODONGWANA**  
MINISTER OF FINANCE

**SCHEDULE**

By the substitution of the following:

Environmental Levy Item	Tariff Heading	Article Description	Rate of Environmental Levy
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	R15.00/lamp
149.01.10	8539.21.90	Other	R15.00/lamp
149.02.05	8539.22.45	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	R15.00/lamp
149.02.10	8539.22.90	Other	R15.00/lamp
149.03.05	8539.29.50	Other, vacuum type, of less than 15 W	R15.00/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	R15.00/lamp
149.03.15	8539.29.90	Other	R15.00/lamp

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1996

6 April 2022

**DOEANE- EN AKSYNSWET, 1964.**  
**WYSIGING VAN BYLAE NO. 1 (NO. 1/3C/28)**

Kragtensartikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3C van Bylae No. 1 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



**ENOCH GODONGWANA**  
**MINISTER VAN FINANSIES**

**BYLAE**

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Omgewingsheffing
149.01.05	8539.21.45	Ander, met 'n krag van minstens 15 W maar hoogstens 1 000 W en vir 'n spanning van meer as 100 V maar hoogstens 260 V	R15.00/lamp
149.01.10	8539.21.90	Ander	R15.00/lamp
149.02.05	8539.22.45	Ander, met 'n krag van minstens 15 W en vir 'n spanning van hoogstens 260 V	R15.00/lamp
149.02.10	8539.22.90	Ander	R15.00/lamp
149.03.05	8539.29.50	Ander, vakuüm tipe, van minder as 15 W	R15.00/lamp
149.03.10	8539.29.57	Ander, met 'n krag van meer as 200 W maar hoogstens 1 000 W en vir 'n spanning van meer as 100 V maar hoogstens 260 V	R15.00/lamp
149.03.15	8539.29.90	Ander	R15.00/lamp

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 1997

6 April 2022

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3D/29)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3D of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA  
MINISTER OF FINANCE**

**SCHEDULE**

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.01.09	8703.21.90	Other	R132.00 per g/km CO <sub>2</sub> emissions exceeding 95g/km
151.01.11	8703.22.90	Other	R132.00 per g/km CO <sub>2</sub> emissions exceeding 95g/km
151.01.13	8703.23.90	Other	R132.00 per g/km CO <sub>2</sub> emissions exceeding 95g/km
151.01.15	8703.24.90	Other	R132.00 per g/km CO <sub>2</sub> emissions exceeding 95g/km
151.01.21	8703.31.90	Other	R132.00 per g/km CO <sub>2</sub> emissions exceeding 95g/km
151.01.23	8703.32.90	Other	R132.00 per g/km CO <sub>2</sub> emissions exceeding 95g/km
151.01.25	8703.33.90	Other	R132.00 per g/km CO <sub>2</sub> emissions exceeding 95g/km
151.01.29	8703.40.90	Other	R132.00 per g/km CO <sub>2</sub> emissions exceeding 95g/km
151.01.31	8703.50.90	Other	R132.00 per g/km CO <sub>2</sub> emissions exceeding 95g/km
151.01.33	8703.60.90	Other	R132.00 per g/km CO <sub>2</sub> emissions exceeding 95g/km
151.01.35	8703.70.90	Other	R132.00 per g/km CO <sub>2</sub> emissions exceeding 95g/km
151.01.39	8703.90.90	Other	R132.00 per g/km CO <sub>2</sub> emissions exceeding 95g/km

## By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
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	R176.00 per g/km CO <sub>2</sub> emissions exceeding 175g/km
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	R176.00 per g/km CO <sub>2</sub> emissions exceeding 175g/km
151.02.07	8704.41.81	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	R176.00 per g/km CO <sub>2</sub> emissions exceeding 175g/km
151.02.09	8704.51.81	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	R176.00 per g/km CO <sub>2</sub> emissions exceeding 175g/km
151.02.11	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	R176.00 per g/km CO <sub>2</sub> emissions exceeding 175g/km

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1997

6 April 2022

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 1 (NO. 1/3D/29)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3D van Bylae No. 1 by bogenoemde Wet hiemeegewysig in die mate in die Bylae hierby aangetoon.

  
ENOCH GODONGWANA  
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.01.09	8703.21.90	Ander	R132.00 per g/km CO <sub>2</sub> uitlatings meer as 95g/km
151.01.11	8703.22.90	Ander	R132.00 per g/km CO <sub>2</sub> uitlatings meer as 95g/km
151.01.13	8703.23.90	Ander	R132.00 per g/km CO <sub>2</sub> uitlatings meer as 95g/km
151.01.15	8703.24.90	Ander	R132.00 per g/km CO <sub>2</sub> uitlatings meer as 95g/km
151.01.21	8703.31.90	Ander	R132.00 per g/km CO <sub>2</sub> uitlatings meer as 95g/km
151.01.23	8703.32.90	Ander	R132.00 per g/km CO <sub>2</sub> uitlatings meer as 95g/km
151.01.25	8703.33.90	Ander	R132.00 per g/km CO <sub>2</sub> uitlatings meer as 95g/km
151.01.29	8703.40.90	Ander	R132.00 per g/km CO <sub>2</sub> uitlatings meer as 95g/km
151.01.31	8703.50.90	Ander	R132.00 per g/km CO <sub>2</sub> uitlatings meer as 95g/km
151.01.33	8703.60.90	Ander	R132.00 per g/km CO <sub>2</sub> uitlatings meer as 95g/km
151.01.35	8703.70.90	Ander	R132.00 per g/km CO <sub>2</sub> uitlatings meer as 95g/km
151.01.39	8703.90.90	Ander	R132.00 per g/km CO <sub>2</sub> uitlatings meer as 95g/km

## Deur die vervanging van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.02.01	8704.21.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R176.00 per g/km CO <sub>2</sub> uitlatings meer as 175g/km
151.02.03	8704.31.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R176.00 per g/km CO <sub>2</sub> uitlatings meer as 175g/km
151.02.07	8704.41.81	Ander, met 'n dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 per onderstel toegerus met 'n kajuit	R176.00 per g/km CO <sub>2</sub> uitlatings meer as 175g/km
151.02.09	8704.51.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 per onderstel toegerus met 'n kajuit	R176.00 per g/km CO <sub>2</sub> uitlatings meer as 175g/km
151.02.11	8704.90.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 per onderstel toegerus met 'n kajuit	R176.00 per g/km CO <sub>2</sub> uitlatings meer as 175g/km









