

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/63)**

Under Chapter VA and section 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R. 1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto **with effect from 1 November 2009**.

**GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the insertion in rule 54F.01 after the heading “**Application of provisions**” of the following subheading:

“Environmental levy imposed on plastic bags and filament lamps in terms of Part 3 of Schedule No. 1”

(b) By the substitution in rule 54F.01 for paragraph (a) of the following paragraph:
“(a) Rules 54F.01 to 54F.14 apply to plastic bags and filament lamps manufactured in or imported into the Republic that are liable to environmental levy as specified in Part 3 of Schedule No. 1.”

(c) By the substitution in rule 54F.11 for paragraph (a)(iii) of the following paragraph:

“(iii) Proof that the goods have been duly entered in the BLNS country of destination as contemplated in section 18(3), may include a certified copy of a bill of entry duly processed in such country in terms of which the goods have been entered for customs purposes under the applicable subheading specified in Part 1 of Schedule No. 1.”