

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES
TO THE CUSTOMS AND EXCISE ACT, 1964**

1 JUNE 2004

These notes are issued merely as a guide and both the old and new provisions should be studied in order to determine what the amendment actually entails. These notes have no legal status.

<i>Provision</i>	<i>Note</i>
Part 3/147.00 and 147.01/3923.21.10/ 3923.29.10 801.00 801.10 801.20 805.15	The effect of these amendments is that Part 3 in Schedule No. 1 and Schedule No. 8 to the Customs and Excise Act, 91 of 1964, in respect of the environmental levy is inserted, with effect from 1 June 2004.

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

Under section 48 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 June 2004**, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion of Part 3 and the Notes thereto in Schedule No. 1:

**PART 3
ENVIRONMENTAL LEVY**

NOTES:

1. Any rate of environmental levy specified in this Part in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any environmental levy payable in terms of this Part in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of Schedule No. 1.
3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2 and 3 of this Schedule.
4. 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.
5. Appropriation for own use for any purpose by the manufacturer or owner of any goods specified in this Part shall render such goods liable to entry for home consumption and payment of any environmental levy.
6. For the purposes of item 147.01 the expression:
 - (a) "carrier bags" shall mean bags constructed with handles, and with or without gussets;
 - (b) "flat bags" shall mean bags constructed without handles, and with or without gussets; and
 - (c) "immediate packings" shall mean packing that is in direct contact with the product, and the purpose of which is to contain the product during transport, or handling, to the point of distribution or use.