

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

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>
Note 6 (c) to Part 3 of Schedule No. 1	Note 6 (c) to Part 3 of Schedule No. 1 is amended to read "Immediate packings" shall mean bags that are in immediate contact with the product and are used for packing goods in sets or units or other marketable quantities but does not extend to bags in which such sets or units or other marketable quantities are packed for ease of transport or consolidated purposes.
3923.21.05; 3923.21.15; 3923.29.05 and 3923.29.15 147.01/3923.21.05; 3923.21.15; 3923.29.05 and 3923.29.15	The effect of this amendment is that distinction has now been made between carrier bags and flat bags of polymers of ethylene and polymers of propylene in Part 1 and Part 3 of Schedule No.1 to the Customs and Excise Act, 91 of 1964.

**Government Notice No. 28652
No. R.292**

2006-03-31

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3/4)**

Under section 48 of the Customs and Excise Act, 91 of 1964, Part 3 of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2006**, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for subheadings 3923.21.10 and 3923.29.10 to environmental levy item 147.01 of the following:

Environmental levy item	Subheading	Description	Environmental levy	Ref No.
147.01	3923.21.05	Carrier bags, of polymers of ethylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	3c/per bag	
147.01	3923.21.15	Flat bags, of polymers of ethylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding immediate packings as defined in Note 6(c), refuse bags and refuse bin liners)	3c/per bag	
147.01	3923.29.05	Carrier bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	3c/per bag	
147.01	3923.29.15	Flat bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding immediate	3c/per bag	

Environmental levy item	Subheading	Description	Environmental levy	Ref No.
		packings as defined in Note 6(c), refuse bags and refuse bin liners)		