

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

**20 MARCH 2009**

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>
Schedule No. 1 Part 3A	The effect of this amendment is that the rate of duty on plastic carrier bags has been increased from 3c/bag to 4c/bag, <b>with effect from 1 April 2009.</b>
Schedule No. 1 Part 5A and 5B and Note 6(b) in Part 3 of Schedule No. 6	The effect of this amendment is that the Fuel Levy is increased by 23c/li from 127c/li to 150c/li and from 111c/li to 135c/li on petrol and diesel respectively, from 55,5c/li to 67,5c/li on biodiesel (Chapter 38) and the Road Accident Fund levy is increased by 17,5c/li from 46,5c/li to 64c/li, <b>with effect from 1 April 2009.</b>

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (No. 1/3/6)**

Under section 48 of the Customs and Excise Act, 1964, Part 3A of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2009**, to the extent set out in the Schedule hereto.

**N NENE  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for tariff headings 3923.21.05, 3923.21.15, 3923.29.05 and 3923.29.15 to Environmental Levy item 147.01 of the following:**

<b>Environment Levy Item</b>	<b>Tariff Heading</b>	<b>Description</b>	<b>Rate of Environmental Levy</b>
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	4c/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)	4c/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	4c/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 packings as defined in Note 6(c), refuse bags and refuse bin liners)	4c/bag