

**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, with effect from 1 April 2009.
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, with effect from 1 April 2009.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (No. 1/5/146)**

Under section 48 of the Customs and Excise Act, 1964, Part 5B 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 Road Accident Fund Levy items 197.10.03, 197.10.15, 197.10.17, 197.10.21, 197.20.01 and 197.20.03 of the following:

Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Levy
197.10.03	27.10	Petrol, as defined in Additional Note 1(b) to Chapter 27	64c/li
197.10.15	27.10	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	64c/li
197.10.17	27.10	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	64c/li
197.10.21	27.10	Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	64c/li
197.20.01	38.24	Biodiesel, as defined in Additional Note 1(a) to Chapter 38	64c/li
197.20.03	38.24	Other biodiesel	64c/li