

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

N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of Note 4 (a), (b) and (c) to Part 3A of Schedule No. 1:

4. 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 bags that are in direct or immediate contact with the products 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 consolidation purposes.