
GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. R. 999

23 October 2009

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/63)

Under Chapter VA and section 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R. 1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto **with effect from 1 November 2009**.



GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the insertion in rule 54F.01 after the heading "**Application of provisions**" of the following subheading:
- "Environmental levy imposed on plastic bags and filament lamps in terms of Part 3 of Schedule No. 1"**
- (b) By the substitution in rule 54F.01 for paragraph (a) of the following paragraph:
- "(a) Rules 54F.01 to 54F.14 apply to plastic bags and filament lamps manufactured in or imported into the Republic that are liable to environmental levy as specified in Part 3 of Schedule No. 1."
- (c) By the substitution in rule 54F.11 for paragraph (a)(iii) of the following paragraph:
- "(iii) Proof that the goods have been duly entered in the BLNS country of destination as contemplated in section 18(3), may include a certified copy of a bill of entry duly processed in such country in terms of which the goods have been entered for customs purposes under the applicable subheading specified in Part 1 of Schedule No. 1."