

GOVERNMENT NOTICES
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SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 670

9 June 2009

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF SCHEDULE NO. 1 (No. 1/3/7)

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



DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for Part 3 of Schedule No. 1 of the following:

PART 3
ENVIRONMENTAL LEVY

NOTES:

1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any environmental levy item of this Part in which such goods are specified, the goods so specified in such environmental levy item shall be deemed to include only goods which are classifiable under the said tariff heading or subheading.
2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part in such warehouse shall render such goods liable to payment of any environmental levy in accordance with the provisions of this Act.

SECTION A

ENVIRONMENTAL LEVY ON PLASTIC BAGS

NOTES:

1. Any rate of environmental levy specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any environmental levy payable in terms of this Section in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of Schedule No. 1.
3. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.
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 which such sets or units or other marketable quantities are packed for ease of transport or consolidation purposes.

Environmental Levy Item	Tariff Heading	Article Description	Environmental Levy
147.00		ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS AND OTHER CLOSURES, OF PLASTICS	
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
	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 4(c), refuse bags and refuse bin liners)	4c/bag
	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
	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 4(c), refuse bags and refuse bin liners)	4c/bag

SECTION B

ENVIRONMENTAL LEVY ON ELECTRICITY GENERATED IN THE REPUBLIC

NOTES:

1. Any rate of environmental levy specified in item 148.01 shall, subject to Note 2, apply to electricity generated in the Republic.
2. For the purposes of item 148.01 electricity generated under the following circumstances will not be liable to the payment of environmental levy -
 - (a) electricity generated by electricity generation plants with an installed capacity not exceeding 5 megawatt;
 - (b) electricity generated from renewable sources; and
 - (c) electricity generated from co-generation whether or not from non-renewable sources.
3. Electricity generated at an electricity generation plant is liable to environmental levy calculated on the quantity generated at the time such generation of electricity takes place and any losses incurred subsequent to the electricity generation process or electricity exported shall not be deducted or set off from the total quantity of electricity accounted for on the monthly environmental levy account.
4. For the purposes of item 148.01 the following expressions shall, unless the context otherwise indicates, have the meanings assigned thereto -
 - (a) "co-generation" means the generation of electricity primarily from steam, heat or other forms of energy produced as a by-product from another process; and
 - (b) "electricity generation plant" means one or more electricity generation unit on the same premises.
5. For the purposes of item 148.01 -
 - (a) "renewable sources" means -
 - (i) biomass;
 - (ii) geothermal;
 - (iii) hydro;
 - (iv) ocean currents;
 - (v) solar;
 - (vi) tidal waves; or
 - (vii) wind;
 - (b) "non-renewable sources" includes -
 - (i) coal;
 - (ii) petroleum based liquid fuels;
 - (iii) natural gas; or
 - (iv) nuclear; and
 - (c) "electricity" must be generated in a licensed customs and excise manufacturing warehouse in accordance with the provisions of Chapter VA and the rules thereto.

Environmental Levy Item	Tariff Heading	Article Description	Environmental Levy
148.00		ELECTRICAL ENERGY	
148.01	2716.00	Electricity generated in the Republic, subject to the Notes hereto	2c/kW.h