

SOUTH AFRICAN REVENUE SERVICE

NO. R. 4552

28 March 2024

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3C/29)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3C of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2024, to the extent set out in the Schedule hereto.


ENOCH GODONGWANA
 MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Heading	Article Description	Rate of Environmental Levy
149.01.05	8539.21.45	Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	R20.00/lamp
149.01.10	8539.21.90	Other	R20.00/lamp
149.02.05	8539.22.45	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	R20.00/lamp
149.02.10	8539.22.90	Other	R20.00/lamp
149.03.05	8539.29.50	Other, vacuum type, of less than 15 W	R20.00/lamp
149.03.10	8539.29.57	Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	R20.00/lamp
149.03.15	8539.29.90	Other	R20.00/lamp

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 4552

28 Maart 2024

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3C/29)**

Kragtens artikel 48 van die Doeane- en Aktynswet, 1964, word Deel 3C van Bylae No. 1 by bogenoemde Wet hiemeer gewysig, met ingang vanaf 1 April 2024, in die mate in die Bylae hierby aangeleë.


ENOCH GODONGWANA
 MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Omgewings-heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Omgewingsheffing
149.01.05	8539.21.45	Ander, met 'n krag van minstens 15 W maar hoogstens 1 000 W en vir 'n spanning van meer as 100 V maar hoogstens 260 V	R20.00/lamp
149.01.10	8539.21.90	Ander	R20.00/lamp
149.02.05	8539.22.45	Ander, met 'n krag van minstens 15 W en vir 'n spanning van hoogstens 260 V	R20.00/lamp
149.02.10	8539.22.90	Ander	R20.00/lamp
149.03.05	8539.29.50	Ander, vakuumpipe, van minder as 15 W	R20.00/lamp
149.03.10	8539.29.57	Ander, met 'n krag van meer as 200 W maar hoogstens 1 000 W en vir 'n spanning van meer as 100 V maar hoogstens 260 V	R20.00/lamp
149.03.15	8539.29.90	Ander	R20.00/lamp