

SOUTH AFRICAN REVENUE SERVICE

NO. R. 4551

28 March 2024

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3A/28)**

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 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
147.01.01	3923.21.07	Carrier bags, with a thickness of 24 microns or more	32c/bag
147.01.03	3923.21.17	Flat bags, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	32c/bag
147.01.05	3923.29.40	Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more	32c/bag
147.01.07	3923.29.50	Flat bags, of other thermoplastic materials, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	32c/bag

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 4551

28 Maart 2024

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3A/28)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2024, in die mate in die Bylae hierby aangetoon.



**ENOCH GODONGWANA
MINISTER VAN FINANSIES**

BYLAE

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tariefpoos	Artikel Beskrywing	Skaal van Omgewingsheffing
147.01.01	3923.21.07	Drasakke, met 'n dikte van 24 mikrons of meer	32c/sak
147.01.03	3923.21.17	Platsakke, met 'n dikte van 24 mikrons of meer (uitgesonderd onmiddellike verpakings, vasritssakke en huishoudelike sakke in sluitend vullissakke en vullishouervoerings)	32c/sak
147.01.05	3923.29.40	Drasakke, van ander termoplastiese materiale, met 'n dikte van 24 mikrons of meer	32c/sak
147.01.07	3923.29.50	Platsakke, van ander termoplastiese materiale, met 'n dikte van 24 mikrons of meer (uitgesonderd onmiddellike verpakings, vasritssakke en huishoudelike sakke in sluitend vullissakke en vullishouervoerings)	32c/sak