## 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."