

**GOVERNMENT NOTICES  
GOEWERMENTSKENNISGEWINGS**

**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:**

<b>PART 3 ENVIRONMENTAL LEVY</b>
<b>NOTES:</b>  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.