

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 1995

6 April 2022

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3A/27)**

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 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	28c/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)	28c/bag
147.01.05	3923.29.40	Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more	28c/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)	28c/bag