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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:

PART 3

ENVIRONMENTAL LEVY

NOTES:

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.

SECTION A

ENVIRONMENTAL LEVY ON PLASTIC BAGS

NOTES:

1. Any rate of environmental levy specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any environmental levy payable in terms of this Section in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of Schedule No. 1.
3. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.
4. For the purposes of item 147.01 the expression:
   (a) "carrier bags" shall mean bags constructed with handles, and with or without gussets;
   (b) "flat bags" shall mean bags constructed without handles, and with or without gussets; and
   (c) "immediate packings" shall mean bags that are in direct or immediate contact with the products and are used for packing goods in sets or units or other marketable quantities but does not extend to bags which such sets or units or other marketable quantities are packed for ease of transport or consolidation purposes.

Environmental Levy Item	Tariff Heading	Article Description	Environmental Levy
147.00		**ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS AND OTHER CLOSURES, OF PLASTICS**	
147.01	3923.21.05	Carrier bags, of polymers of ethylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide, with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	4c/bag
	3923.21.15	Flat bags, of polymers of ethylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide, with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding immediate packings as defined in Note 4(c), refuse bags and refuse bin liners)	4c/bag
	3923.29.05	Carrier bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide, with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	4c/bag
	3923.29.15	Flat bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide, with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding immediate packings as defined in Note 4(c), refuse bags and refuse bin liners)	4c/bag

SECTION B

ENVIRONMENTAL LEVY ON ELECTRICITY GENERATED IN THE REPUBLIC

NOTES:

1. Any rate of environmental levy specified in item 148.01 shall, subject to Note 2, apply to electricity generated in the Republic.
2. For the purposes of item 148.01 electricity generated under the following circumstances will not be liable to the payment of environmental levy -
   (a) electricity generated by electricity generation plants with an installed capacity not exceeding 5 megawatt;
   (b) electricity generated from renewable sources; and
   (c) electricity generated from co-generation whether or not from non-renewable sources.
3. Electricity generated at an electricity generation plant is liable to environmental levy calculated on the quantity generated at the time such generation of electricity takes place and any losses incurred subsequent to the electricity generation process or electricity exported shall not be deducted or set off from the total quantity of electricity accounted for on the monthly environmental levy account.
4. For the purposes of item 148.01 the following expressions shall, unless the context otherwise indicates, have the meanings assigned thereto -
   (a) "co-generation" means the generation of electricity primarily from steam, heat or other forms of energy produced as a by-product from another process; and
   (b) "electricity generation plant" means one or more electricity generation unit on the same premises.
5. For the purposes of item 148.01 -
   (a) "renewable sources" means -
      (i) biomass;
      (ii) geothermal;
      (iii) hydro;
      (iv) ocean currents;
      (v) solar;
      (vi) tidal waves; or
      (vii) wind;
   (b) "non-renewable sources" includes -
      (i) coal;
      (ii) petroleum based liquid fuels;
      (iii) natural gas; or
      (iv) nuclear; and
   (c) "electricity" must be generated in a licensed customs and excise manufacturing warehouse in accordance with the provisions of Chapter VA and the rules thereto.

Environmental Levy Item	Tariff Heading	Article Description	Environmental Levy
148.00		ELECTRICAL ENERGY	
148.01	2716.00	Electricity generated in the Republic, subject to the Notes hereto	2c/kW.h

No. R. 670 **9 Junie 2009**

DOEANE EN AKSYNSWET, 1964

WYSIGING VAN BYLAE NO. 1 (No. 1/3/7)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon, met ingang vanaf 1 Julie 2009.

ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur Deel 3 van Bylae No. 1 deur die volgende te vervang:

DEEL 3

OMGEWINGSHEFFING

OPMERKINGS:

1. Wanneer ookal die tariefpos of subpos waaronder enige goedere geklasifiseer in Deel 1 van hierdie Bylae uitdruklik gekwoteer is in enige omgewingsheffing item van hierdie Deel waarin sodanige goedere gespesifiseer is, die goedere so gespesifiseer in sodanige omgewingsheffing item sal beskou word as om slegs goedere wat indeelbaar is onder die genoemde tariefpos of subpos in te sluit.

2. Toewysing vir die gebruik vir enige doel deur die gelisensieerde van 'n doeane- en aksynspakhuis van enige goedere gespesifiseer in hierdie Deel in sodanige pakhuis sal sodanige goedere onderhewig maak aan die betaling van enige omgewingsheffing in ooreenstemming met die voorsienings van hierdie Wet.

AFDELING A

OMGEWINGSHEFFING OP PLASTIESE SAKKE

OPMERKINGS:

1. Enige skaal van omgewingsheffing gespesifiseer in hierdie Afdeling ten opsigte van enige goedere sal van toepassing wees op enige sodanige goedere wat in die Republiek vervaardig word of in die Republiek ingevoer word.
2. Enige omgewingsheffing betaalbaar ingevolge hierdie Afdeling ten opsigte van enige goedere gespesifiseer daarin sal addisioneel wees aan enige doeane- en aksynsreg betaalbaar ingevolge Deel 1 of 2 van Bylae No. 1.
3. Ingevoerde goedere sal nie op 'n apparte klaringsbrief geklaar word nie vir die doeleindes van Dele 1, 2 en 3 van hierdie Bylae nie.
4. Vir die doeleindes van item 147.01 beteken die uitdrukking:
   (a) "drasakke" sakke vervaardig met handvatsels, en met of sonder insetsels;
   (b) "platsakke" sakke vervaardig sonder handvatsels, en met of sonder insetsels; en
   (c) "onmiddellike verpakkings" beteken sakke wat in direkte of onmiddellike kontak is met die produkte en wat gebruik word vir verpakking van goedere in stelle of eenhede of ander bemarkbare hoeveelhede maar wat nie uitbrei na sakke waarin sulke stelle of eenhede of bemarkbare hoeveelhede verpak word vir gemak van vervoer of konsolidasie doeleindes nie.

Omgewingsheffingitem	Tariefpos	Artikel Beskrywing	Omgewingsheffing
147.00		**ARTIKELS VIR DIE VERVOER OF VERPAKKING VAN GOEDERE, VAN PLASTIEKE; PROPPE, DEKSELS EN ANDER TOEMAAK ARTIKELS, VAN PLASTIEKE**	
147.01	3923.21.05	Drasakke, van polimere van etileen, met 'n dikte van 24 mikrons of meer, onbedruk of bedruk met 'n enkel-hars sisteem ink gebaseer op 'n ko-oplosmiddel poliamiede, met 'n massa van droë vastestofinhoud van nie meer as 2,25 persent van die massa van die onbedrukte sak nie, of bedruk met ander ink met 'n massa van droë vastestofinhoud van nie meer as 1,125 persent van die massa van die onbedrukte sak nie	4c/sak
	3923.21.15	Platsakke, van polimere van etileen, met 'n dikte van 24 mikrons of meer, onbedruk of bedruk met 'n enkel-hars sisteem ink gebaseer op 'n ko-oplosmiddel poliamiede, met 'n droë vastestofinhoud van nie meer as 2,25 persent van die massa van die onbedrukte sak nie, of bedruk met 'n ander ink, met 'n massa van droë vastestofinhoud van nie meer as 1,125 persent van die massa van die onbedrukte sak nie (uitgesonderd onmiddellike verpakkings soos omskryf in Opmerking 4(c), vullissakke en vullishouervoerings)	4c/sak
	3923.29.05	Drasakke, van polimere van propileen, met 'n dikte van 24 mikrons of meer, onbedruk of bedruk met 'n enkel-hars sisteem ink gebaseer op 'n ko-oplosmiddel poliamiede, met 'n massa van droë vastestofinhoud van nie meer as 2,25 persent van die massa van die onbedrukte sak nie, of bedruk met ander ink met 'n massa van droë vastestof van nie meer as 1,125 persent van die massa van die onbedrukte sak nie	4c/sak
	3923.29.15	Platsakke, van polimere van propileen, met 'n dikte van 24 mikrons of meer, onbedruk of bedruk met 'n enkel-hars sisteem ink gebaseer op 'n ko-oplosmiddel poliamiede, met 'n droë vastestofinhoud van nie meer as 2,25 persent van die massa van die onbedrukte sak nie, of bedruk met 'n ander ink, met 'n massa van droë vastestofinhoud van meer as 1,125 persent van die massa van die onbedrukte sak nie (uitgesonderd onmiddellike verpakkings soos omskryf in Opmerking 4(c), vullissakke en vullishouervoerings)	4c/sak

AFEDELING B

OMGEWINGSHEFFING OP ELEKTRISITEIT OPGEWEK IN DIE REPUBLIEK

OPMERKINGS:

1. Enige skaal van omgewingsheffing gespesifiseer in item 148.01 sal, onderhewig aan Opmerking 2, van toepassing wees op elektrisiteit opgewek in die Republiek.
2. Vir die doeleindes van item 148.01 sal elektrisiteit opgewek onder die volgende omstandighede nie onderhewig wees aan die betaling van omgewingsheffing nie -
   (a) elektrisiteit opgewek deur elektrisiteit opwekkingstasies met 'n geïnstalleerde kapasiteit wat nie 5 megawatt oorskry nie;
   (b) elektrisiteit opgewek van hernieubare bronne; en
   (c) elektrisiteit opgewek van mede-opwekking hetsy of nie van nie-hernieubare bronne.
3. Elektrisiteit opgewek by 'n elektrisiteit opwekkingstasie is onderhewig aan omgewingsheffing bereken op die hoeveelheid opgewek teen die tyd wat sodanige opwekking van elektrisiteit plaasvind en enige verliese opgedoen na die elektrisiteit opwekkingsproses of elektrisiteit uitgevoer, sal nie afgetrek of verreken word van die totale hoeveelheid elektrisiteit verklaar op die maandelikse omgewingsheffing rekening nie.
4. Vir die doeleindes van item 148.01 sal die volgende uitdrukkings, tensy die samehang anders aandui, die betekenis daaraan toegewys hê -
   (a) "mede-opwekking" beteken die opwekking van elektrisiteit hoofsaaklik deur stoom, hitte of ander vorme van energie vervaardig as 'n newe-produk van 'n ander proses; en
   (b) "elektrisiteit opwekkingstasie" beteken een of meer elektrisiteit opwekkings-eenheid op dieselfde perseel.
5. Vir die doeleindes van item 148.01 -
   (a) "hernieubare bronne" beteken -
      (i) biomassa;
      (ii) geotermies;
      (iii) hidro;
      (iv) see stroming;
      (v) son;
      (vi) vloedgolwe; of
      (vii) wind;
   (b) "nie-hernieubare bronne" sluit in -
      (i) steenkool;
      (ii) petroleumbasis vloeibare brandstowwe;
      (iii) natuurlike gas; of
      (iv) kern; en
   (c) "elektrisiteit" moet in 'n gelisensieerde doeane- en aksynsvervaardigingspakhuis opgewek word kragtens die bepalings van Hoofstuk VA en die reëls daarby.

Omgewings-heffingitem	Tariefpos	Artikel Beskrywing	Omgewingheffing
148.00		ELEKTRIESE ENERGIE	
148.01	2716.00	Elektrisiteit opgewek in die Republiek, onderhewig aan die Opmerkings hierby	2c/kW.h

No. R. 671 **9 June 2009**

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE NO. 8 (No. 8/7)

Under section 60 of the Customs and Excise Act, 1964, Schedule No. 8 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 item 801.10 and item 805.15 in Schedule No. 8 of the following:

Item	Licence	Licence Fee	Period of Validity
801.10	For the storage of goods specified in environmental levy item 147.01	R100	From the effective date until 31 December of the year in which it was issued
805.15	For the manufacture of goods specified in environmental levy item 147.01	R100	From the effective date until 31 December of the year in which it was issued

By the insertion after item 810.10 in Schedule No. 8 of the following:

Item	Licence	Licence Fee	Period of Validity
805.20	For the generation of electricity specified in environmental levy item 148.01	R100	From the effective date until 31 December of the year in which it was issued

No. R. 671 **9 Junie 2009**

DOEANE EN AKSYNSWET, 1964
WYSIGING VAN BYLAE NO. 8 (No. 8/7)

Kragtens artikel 60 van die Doeane- en Aksynswet, 1964, word Bylae No. 8 by bogenoemde Wet hiermee gewysig, in die mate in die Bylae hierby aangetoon, met ingang vanaf 1 Julie 2009.

ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van item 801.10 en item 805.15 in Bylae No. 8 met die volgende:

Item	Lisensiee	Lisensie Fooie	Tydperk van Geldigheid
801.10	Vir die opslag van goedere in omgewingsheffing item 147.01vermeld	R100	Vanaf die effektiewe datum tot 31 Desember van die jaar waarin dit uitgereik is
805.15	Vir die vervaardiging van goedere in omgewingsheffing item 147.01 vermeld	R100	Vanaf die effektiewe datum tot 31 Desember van die jaar waarin dit uitgereik is

Deur die invoeging na item 810.10 in Bylae No. 8 van die volgende:

Item	Licence	Licence Fee	Period of Validity
805.20	Vir die opwekking van elektrisiteit in omgewingsheffing item 148.01 vermeld	R100	Vanaf die effektiewe datum tot 31 Desember van die jaar waarin dit uitgereik is