

**SCHEDULE 1 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.

SCHEDULE 1 / PART 3 / SECTION A

**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.

Environmental Levy Item	Tariff Heading	Article Description	Rate of Environmental Levy
<b>147.00</b>	<b>ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, CAPS, LIDS AND OTHER CLOSURES, OF PLASTICS</b>		
<b>147.01</b>	<b>3923.2</b>	<b>Sacks and bags (including cones):</b>	
<b>147.01</b>	<b>3923.21</b>	<b>Of polymers of ethylene:</b>	
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
<b>147.01</b>	<b>3923.29</b>	<b>Of other plastics:</b>	
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