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 C

ENVIRONMENTAL LEVY ON ELECTRICAL FILAMENT LAMPS

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.

Date: 2024-04-01 SCHEDULE 1 / PART 3C Customs & Excise Tariff

Environmental	Tariff Heading	Article Description	Rate of	
Levy Item			Environmental Levy	
149.00	ELECTRIC FILAMENT LAMPS			
149.01	8539.21	Tungsten halogen:		
149.01.05	8539.21.45	Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	R20.00/lamp	
149.01.10	8539.21.90	Other	R20.00/lamp	
149.02	8539.22	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		
149.02.05	8539.22.45	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	R20.00/lamp	
149.02.10	8539.22.90	Other	R20.00/lamp	
149.03	8539.29	Other:		
149.03.05	8539.29.50	Other, vacuum type, of less than 15 W	R20.00/lamp	
149.03.10	8539.29.57	Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	R20.00/lamp	
149.03.15	8539.29.90	Other	R20.00/lamp	