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Contents

<i>No.</i>		<i>Gazette</i> <i>No.</i>	<i>Page</i> <i>No.</i>
GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS			
South African Revenue Service / Suid-Afrikaanse Inkomstediens			
146	Customs and Excise Act, 1964: Amendment of Schedule No. 1 (No. 1/6/2).....	44193	3
146	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 1 (No. 1/6/2).....	44193	4

GOVERNMENT NOTICES • GOEWERMENSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. 146

26 February 2021

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/6/2)

In terms of section 48 of the Customs and Excise Act, 1964, Part 6 of Schedule No. 1 to the said Act is hereby amended, with effect from 1 August 2021, to the extent set out in the Schedule hereto.


 DR DAVID MASEDO
 DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following items in Part 6 of Schedule No. 1:

Export Tax Item no.	Heading / Subheading	Article Description	Statistical Unit	Rate of Export Duty				
				General	EU	EFTA	SADC	MERCOSUR A/CFTA
193.00	EXPORT DUTY ON SCRAP METAL							
193.00	72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel:						
193.01	7204.10	Waste and scrap of cast iron	t	20%	10%	free	free	20%
193.02	7204.2	Waste and scrap of alloy steel:						
193.02.01	7204.21	Of stainless steel	t	15%	10%	free	free	15%
193.02.03	7204.29	Other	t	20%	10%	free	free	20%
193.02.05	7204.30	Waste and scrap of tinne iron or steel	t	20%	10%	free	free	20%
193.03	7204.4	Other waste and scrap:						
193.03.01	7204.41	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	t	20%	10%	free	free	20%
193.03.03	7204.49	Other	t	20%	10%	free	free	20%
193.03.05	7204.50	Remelting scrap ingots	t	20%	free	free	free	20%
193.04	7404.00	Copper waste and scrap	t	10%	10%	free	free	10%
193.05	7602.00	Aluminium waste and scrap	t	15%	10%	free	free	15%

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 146

26 Februarie 2021

DOEANE- EN AKSYNSWET, 1964.

WYSIGING VAN BYLAE NO. 1 (NO. 1/6/2)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Bylae No. 1 by bogenoemde Wet hiemeer gewysig, met ingang vanaf 1 Augustus 2021, in die mate in die Bylae hierby aangeleë.

BYLAE

Deur die vervanging van die volgende items in Deel 6 van Bylae No. 1:

Uitvoer Belasting	Pos / Subpos	Artikel Beskrywing	Statistiese		Skaal van Uitvoerreg					
			Eenheid	Algemeen	EU	EFTA	SAOG	MERCOSUR	AfKVG	
193.00		UITVOERREG OP SKROOTMETAAL								
193.00	72.04	Ysteroorskiet en -afval; afvalgielblokke vir hersmelting van yster of staal:								
193.01	7204.10	Oorskiet en afval van gietyster	t	20%				20%		20%
193.02	7204.2	Oorskiet en afval van legeringstaal:								
193.02.01	7204.21	Van vlekrye staal	t	15%	10%			15%		15%
193.02.03	7204.29	Ander	t	20%	10%			20%		20%
193.02.05	7204.30	Oorskiet en afval van vertinde yster of staal	t	20%	10%			20%		20%
193.03	7204.4	Ander oorskiet en afval:								
193.03.01	7204.41	Afdraaisels, skaafsels, splinters, freeskruile, saagsels, vylsels, afsnylsels en stampels, hetsy in bondels al dan nie	t	20%	10%			20%		20%
193.03.03	7204.49	Ander	t	20%	10%			20%		20%
193.03.05	7204.50	Gietblokke vir hersmelting	t	20%				20%		20%
193.04	7404.00	Koperoorskiet en afval:	t	10%	10%			10%		10%
193.05	7602.00	Aluminiumoorskiet en -afval:	t	15%	10%			15%		15%


DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

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