

GOVERNEMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 596

9 July 2021

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/6/4)

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 MASONDO
 DEPUTY MINISTER OF FINANCE

SCHEDULE

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

Export Duty Item	Tariff Subheading	Article Description	Rate of Export Duty				
			General	EU / UK	EFTA	SADC	MERCOSUR A/CFTA
193.00		EXPORT DUTY ON SCRAP METAL					
193.01	72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel:					
193.01.01	7204.10	Waste and scrap of cast iron	20%	10%	free	free	20%
193.02	7204.2	Waste and scrap of alloy steel:					
193.02.01	7204.21	Of stainless steel	15%	10%	free	free	15%
193.02.03	7204.29	Other	20%	10%	free	free	20%
193.02.05	7204.30	Waste and scrap of tinne iron or steel	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	20%	10%	free	free	20%
193.03.03	7204.49	Other	20%	10%	free	free	20%
193.03.05	7204.50	Remelting scrap ingots	20%	free	free	free	20%
193.04	7404.00	Copper waste and scrap	10%	10%	free	free	10%
193.05	7602.00	Aluminium waste and scrap	15%	10%	free	free	15%

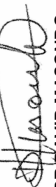
SUID AFRIKAANSE INKOMSTE DIENS

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/6/4)

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


DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

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

Uitvoerreg Item	Tarief Subpos	Artikel Beskrywing	Skaal van Uitvoerreg					
			Algemeen	EU / HK	EFTA	SAOG	MERCOSUR	AFKVG
193.00		UITVOERREG OP SKROOTMETAAL						
193.01	72.04	Ysteroorskiet en -afval; afvalgietblokke vir hersmelting van yster of staal:						
193.01.01	7204.10	Oorskiet en afval van gietyster	20%	10%	vry	vry	20%	20%
193.02	7204.2	Oorskiet en afval van legeringstaal:						
193.02.01	7204.21	Van vlekrye staal	15%	10%	vry	vry	15%	15%
193.02.03	7204.29	Ander	20%	10%	vry	vry	20%	20%
193.02.05	7204.30	Oorskiet en afval van vertinde yster of staal	20%	10%	vry	vry	20%	20%
193.03	7204.4	Ander oorskiet en afval:						
193.03.01	7204.41	Afdraaisels, skaafels, splinters, freeskruile, saagsels, vyssels, afsnyssels en stampels, hetsy in bondels al dan nie	20%	10%	vry	vry	20%	20%
193.03.03	7204.49	Ander	20%	10%	vry	vry	20%	20%
193.03.05	7204.50	Gietblokke vir hersmelting	20%	vry	vry	vry	20%	20%
193.04	7404.00	Koperoorskiet en afval:	10%	10%	vry	vry	10%	10%
193.05	7602.00	Aluminiumoorskiet en -afval:	15%	10%	vry	vry	15%	15%