

SOUTH AFRICAN REVENUE SERVICE

NO. R. 598

9 July 2021

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1673)

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


DR DAVID MASEDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note(s) 9 and 10 in Chapter 99 of Section XXII to Part 1 of Schedule No. 1 with the following:

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| 9. | Tariff subheading 9999.00.10 applies to personal effects (including sporting or recreational equipment), new or used, entered in terms of rebate items 406.02, 406.03, 406.05, 406.07, 407.01, 407.06, 409.01, 409.02, 412.03, 412.04 or 413.00 of Schedule No. 4 or shall apply <i>mutatis mutandis</i> to such personal effects exported. |
| 10. | Tariff subheading 9999.00.20 applies to household furniture and other household effects, new or used, entered in terms of rebate items 406.02, 406.03, 406.05, 406.07, 407.01, 407.06, 409.01, 409.02, 412.03, 412.04 or 413.00 of Schedule No. 4 or shall apply <i>mutatis mutandis</i> to such household effects exported. |

SUID AFRIKAANSE INKOMSTE DIENS

NO. R. 598

9 Julie 2021

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1673)

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 aangeleen.



DR DAVID MASEONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur Opmerking(s) 9 en 10 in Hoofstuk 99 van Afdeling XXII tot Deel 1 van Bylae No. 1 met die volgende te vervang:

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| 9. | Tariefsubpos 9999.00.10 is van toepassing op persoonlike goedere (insluitend sport of -ontspanningtoerusting) nuut of gebruik, geklaar ingevolge kortingitems 406.02, 406.03, 406.05, 406.07, 407.01, 409.01, 409.02, 412, 03, 413.04, of 413.00 van Bylae No. 4 of sal <i>mutatis mutandis</i> van toepassing wees op sodanige persoonlike goedere uitgevoer. |
| 10 | Tariefsubpos 9999.00.20 is van toepassing op huisraad en ander huishoudelike goedere, nuut of gebruik, geklaar ingevolge kortingitems 406.02, 406.03, 406.05, 406.07, 407.01, 407.06, 409.01, 409.02, 412, 03, 413.04 of 413.00 van Bylae No. 4 of sal <i>mutatis mutandis</i> van toepassing wees op sodanige huishoudelike goedere uitgevoer. |