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**Contents**

<i>No.</i>		<i>Gazette No.</i>	<i>Page No.</i>
<b>GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS</b>			
<b>South African Revenue Service / Suid-Afrikaanse Inkomstediens</b>			
R. 147	Customs and Excise Act, 1964: Amendment of Schedule No. 1 (No. 1/6/1).....	44194	3
R. 147	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 1 (No. 1/6/1).....	44194	5

## GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 147

26 February 2021

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

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 and the rates of duty will apply with effect from 1 March 2021 up to and including 31 July 2021 to the extent set out in the Schedule hereto.



**DR DAVID MASONDO  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

By the insertion of the following Note(s) in Part 6 of Schedule No. 1:

4. The rates of export duty specified in the rate of duty column headed EU shall apply mutatis mutandis to the goods exported to the United Kingdom.

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	AFCFTA
<b>193.00</b>	<b>EXPORT DUTY ON SCRAP METAL</b>								
<b>193.00</b>	<b>72.04</b>	<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel:</b>							
193.01	7204.10	Waste and scrap of cast iron	t	0%	0%	0%	0%	0%	0%
<b>193.02</b>	<b>7204.2</b>	<b>Waste and scrap of alloy steel:</b>							
193.02.01	7204.21	Of stainless steel	t	0%	0%	0%	0%	0%	0%
193.02.03	7204.29	Other	t	0%	0%	0%	0%	0%	0%
193.02.05	7204.30	Waste and scrap of tinne iron or steel	t	0%	0%	0%	0%	0%	0%
<b>193.03</b>	<b>7204.4</b>	<b>Other waste and scrap:</b>							
193.03.01	7204.41	Turnings, shavings, chips, milling waste, sawdust, filings, firmings and stampings, whether or not in bundles	t	0%	0%	0%	0%	0%	0%
193.03.03	7204.49	Other	t	0%	0%	0%	0%	0%	0%
193.03.05	7204.50	Remelting scrap ingots	t	0%	0%	0%	0%	0%	0%
<b>193.04</b>	<b>7404.00</b>	<b>Copper waste and scrap</b>							
<b>193.05</b>	<b>7602.00</b>	<b>Aluminium waste and scrap</b>							

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 147

26 Februarie 2021

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

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Bylae No. 1 by bogenoemde Wet hiemee gewysig en die skale van reg sal van krag wees met ingang vanaf 1 Maart 2021 tot en met 31 Julie 2021, in die mate in die Bylae hierby aangetoon.



**DR DAVID MASONDO**  
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Opmerking(s) in Deel 6 van Bylae No. 1:

4. Die skale van uitvoerreg gespesifiseer in die skaal van reg kolom getiteld EU sal *mutatis mutandis* van toepassing wees op die goedere uitgevoer na die Vereenigde Koningryk.

Deur die vervanging van die volgende items in Deel 6 van Bylae No. 1:		Statistiese		Skaal van Uitvoerreg					
Uitvoer Belasting	Pos / Artikel Beskrywing	Eenheid	Algemeen	EU	EFTA	SAOG	MERCOSUR	AfKVHG	
									Item No.
193.00	<b>UITVOERREG OP SKROOTMETAAL</b>								
193.00	<b>Ysteroorskiet en -afval; afvalgielblokke vir hersmelting van yster of staal:</b>								
193.01	7204.10	Oorskiet en afval van gietyster	t	0%	0%	0%	0%	0%	0%
193.02	<b>Oorskiet en afval van legeringstaal:</b>								
193.02.01	7204.21	Van vlekvryste staal	t	0%	0%	0%	0%	0%	0%
193.02.03	7204.29	Ander	t	0%	0%	0%	0%	0%	0%
193.02.05	7204.30	Oorskiet en afval van vertinde yster of staal	t	0%	0%	0%	0%	0%	0%
193.03	<b>Ander oorskiet en afval:</b>								
193.03.01	7204.41	Afdraaisels, skaafsels, splinters, freeskruille, saagsels, wysels, afsnyssels en stampels, heitsy in bondels al dan nie	t	0%	0%	0%	0%	0%	0%
193.03.03	7204.49	Ander	t	0%	0%	0%	0%	0%	0%
193.03.05	7204.50	Gietblokke vir hersmelting	t	0%	0%	0%	0%	0%	0%
193.04	<b>Koperoorskiet en afval:</b>								
193.05	<b>Aluminiumoorskiet en -afval:</b>								
	7404.00		t	0%	0%	0%	0%	0%	0%
	7602.00		t	0%	0%	0%	0%	0%	0%

