

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 hereinafter.



**DR DAVID MASONDO**  
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	AFCFTA		
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%	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%	15%	15%	
193.02.03	7204.29	Other	t	20%	10%	free	free	20%	20%	20%	
193.02.05	7204.30	Waste and scrap of tinned iron or steel	t	20%	10%	free	free	20%	20%	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%	20%	20%	
193.03.03	7204.49	Other	t	20%	10%	free	free	20%	20%	20%	
193.03.05	7204.50	Remelting scrap ingots	t	20%	free	free	free	20%	20%	20%	
193.04	7404.00	Copper waste and scrap	t	10%	10%	free	free	10%	10%	10%	
193.05	7602.00	Aluminium waste and scrap	t	15%	10%	free	free	15%	15%	15%	