

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 MASONDO
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. |