

- “(g) the duty having been reduced or withdrawn as provided for in section 48(2), [or] (2A), or (4), 56(2), 56A(2) or 57(2); or”.

Amendment of Schedule 1 to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969, section 9 of Act 98 of 1970, section 2 of Act 89 of 1971, section 12 of Act 103 of 1972, section 6 of Act 68 of 1973, section 3 of Act 64 of 1974, section 13 of Act 71 of 1975, section 13 of Act 105 of 1976, section 38 of Act 112 of 1977, section 3 of Act 114 of 1981, section 27 of Act 86 of 1982, section 10 of Act 89 of 1984, section 14 of Act 101 of 1985, section 11 of Act 69 of 1988, section 19 of Act 68 of 1989, section 40 of Act 59 of 1990, section 3 of Act 111 of 1991, section 15 of Act 105 of 1992, section 13 of Act 98 of 1993, section 12 of Act 19 of 1994, section 74 of Act 45 of 1995, section 8 of Act 44 of 1996, section 15 of Act 27 of 1997, section 75 of Act 30 of 1998, section 7 of Act 32 of 1999, section 64 of Act 30 of 2000, section 52 of Act 19 of 2001, section 53 of Act 30 of 2002, section 41 of Act 12 of 2003, section 155 of Act 45 of 2003, section 36 of Act 16 of 2004, section 14 of Act 9 of 2005, section 36 of Act 9 of 2006, section 76 of Act 8 of 2007, section 66 of Act 3 of 2008, section 88 of Act 17 of 2009, section 117 of Act 7 of 2010, section 127 of Act 24 of 2011, section 14 of Act 13 of 2012, section 9 of Act 23 of 2013, section 7 of Act 42 of 2014, section 8 of Act 13 of 2015, section 13 of Act 13 of 2016, section 18 of Act 14 of 2017, section 7 of Act 21 of 2018 and section 4 of Act 32 of 2019

59. Schedule 1 to the Customs and Excise Act, 1964, is hereby amended—

- (a) by the insertion of the following Note in Part 6 of that Schedule:

“PART 6

EXPORT DUTY

NOTES:

1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any export duty item of this Part in which such goods are specified, the goods so specified in such export duty item shall be deemed to include only goods which are classifiable under the said tariff heading or subheading.”;

- (b) by the insertion of the following Notes in Section A to Part 6 of that Schedule:

“SECTION A

EXPORT DUTY ON SCRAP METAL

NOTES:

“1. The rate of export duty is payable on goods specified in this Section whether imported into or manufactured in the Republic.

2. The rate of export duty specified in each column under “Rate of export duty” shall apply when goods are exported to the territory specified in the header of the column, provided that the imposition of the export duty is consistent with the provisions of any applicable agreement.

3. When the metals specified in this Section are exported in a consignment containing a mixture of different scrap metals the highest rate of export duty shall be used to determine the duty on such a consignment.”;

(e) by the insertion of the following items in Part 6 of that Schedule:

Export Duty Item no.	Heading / Subheading	Article Description	Statistical Unit	Rate of Export Duty				
				General	EU	EFTA	SADC	MERCOSUR
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	R1000/t	R500/t	free	free	R1000/t
193.02	7204.2	Waste and scrap of alloy steel:						
193.02.01	7204.21	Of stainless steel	t	R1000/t	R500/t	free	free	R1000/t
193.02.03	7204.29	Other	t	R1000/t	R500/t	free	free	R1000/t
193.02.05	7204.30	Waste and scrap of tinned iron or steel	t	R1000/t	R500/t	free	free	R1000/t
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	R1000/t	R500/t	free	free	R1000/t
193.03.03	7204.49	Other	t	R1000/t	R500/t	free	free	R1000/t
193.03.05	7204.50	Remelting scrap ingots	t	R1000/t	free	free	free	R1000/t
193.04	7404.00	Copper waste and scrap	t	R8 426/t	R8 426/t	free	free	R8 426/t
193.05	7602.00	Aluminium waste and scrap	t	R3 000/t	R2 000/t	free	free	R3 000/t

(c) by the substitution of the number for Note 7 of Note 8 in Section A to Part 5;

(d) by the insertion of following Note after Note 6: