

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7477

15 May 2026

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/411)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA
MINISTER OF FINANCE**

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7207.1	01.05	54	Semi-finished products of iron or non-alloy steel, containing by mass less than 0.25 per cent of carbon, of rectangular (including square) cross-section measuring 330 mm x 420 mm; 285 mm x 300 mm; 510 mm x 320 mm; 320 mm x 420 mm; 250 mm x 300 mm and 320 mm x 560 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7207.1	02.05	59	Semi-finished products of iron or non-alloy steel, containing by mass less than 0.25 per cent of carbon, of a circular cross-section measuring 130 mm or more but not exceeding 180 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7207.20	01.06	67	Semi-finished products of iron or non-alloy steel, containing by mass 0.25 per cent or more of carbon, of a rectangular (including square) cross-section measuring 330 mm x 420 mm; 255 mm x 300 mm; 510 mm x 320 mm; 320 mm x 420 mm; 250 mm x 300 mm; 320 mm x 560 mm and 560 mm x 320mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7210.61.30	01.08	80	Flat rolled products of iron or non-alloy steel, of a width of 1 200 mm, of a thickness exceeding 0,20 mm or more but not exceeding 0,45 mm, plated or coated with aluminium-zinc alloys, for use in the manufacture of hot plate stoves, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the products are not available in the SACU market	Full duty
460.15	7210.61.30	02.08	85	Flat rolled products of iron or non-alloy steel, of a width of 1 000 mm, of a thickness exceeding 0,20 mm or more but not exceeding 0,45 mm, plated or coated with aluminium-zinc, for use in mining core trays, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the products are not available in the SACU market	Full duty
460.15	7210.70	02.06	68	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics, for use in the manufacture of domestic fridges/freezers, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the products are not available in the SACU market	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7210.70.30	01.08	85	Flat rolled products of iron or non-alloy steel, of a width of 1 225 mm, of a thickness exceeding 0,20 mm but not exceeding 0,45 mm, painted, varnished or coated with plastics, for use in the manufacture of insulated panels, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the products are not available in the SACU market	Full duty
460.15	7210.70.30	02.08	84	Flat rolled products of iron or non-alloy steel, of a width of 600 mm but not exceeding 970 mm, of a thickness of 0,20 mm or more but not exceeding 0,45 mm, painted, varnished or coated with plastics, plain or in colours bronze, woodgrain and silver (metallic), for use in the manufacture of steel garage doors, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the products are not available in the SACU market	Full duty
460.15	7214.99	01.06	67	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling, other, of a thickness exceeding 22,4 mm and of a length exceeding 6 m but not exceeding 7,2 m, in such quantities, at such times and subject to such conditions as the International Trade Administration may allow by specific permit	Full duty
460.15	7216.33	02.06	61	H sections of iron or non-alloy steel not further worked than hot-rolled, hot-drawn or extruded, of a height and width of 254 mm x 254 mm or more, but not exceeding 300 mm x 300 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7227.90	01.06	67	Wire rods, hot-rolled, in irregularly wound coils, of other alloy steel, with a diameter of 5,5 mm or more but not exceeding 12 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided that the product is not available in the SACU market	Full duty
460.15	7302.10	01.06	61	Rails, of a mass of 48 kg/m or more but not exceeding 51 kg/m, with a length of 11 m or more but not exceeding 18 m, having a tensile strength exceeding 1 175 MPa and a Brinell Hardness of 350 HBW or more but not exceeding 390 HBW, for use in the manufacture of railway turnouts and port infrastructure rail, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
460.15	7304.19.10	01.08	80	Tubes, pipes and hollow profiles, seamless, of iron (excluding cast iron) or steel, other, of a wall thickness not exceeding 25 mm and an outside cross-sectional dimension not exceeding 170 mm, for use in the industrial, mining and infrastructure applications, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7304.19.90	01.08	85	Other, tubes, pipes and hollow profiles, seamless, of iron (excluding cast iron) or steel, for use in the industrial, mining and infrastructure applications, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7306.30.30	01.08	88	Other tubes, pipes and hollow profiles of circular cross-section, of iron or non-alloy steel, with a wall thickness exceeding 2 mm, galvanised, for use in water infrastructure and fire systems, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7307.91.90	01.08	87	Other, flanges, (excluding those of cast iron), for use in pipeline assembly and infrastructure applications, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty
460.15	7307.93.90	01.08	83	Other, butt welding fittings, for use in industrial or water infrastructure applications, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7210.61	01.06	64	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with aluminium-zinc alloys, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2
460.15	7210.70	01.06	63	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule No. 1 and Schedule No. 2

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 7477

15 Mei 2026

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/2/411)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.15	7207.1	01.05	54	Halfgewerkte produkte van yster of nie-legeringstaal, wat volgens massa, minder as 0,25 persent koolstof bevat, met 'n reghoekige (met inbegrip van vierkantige) dwarsdeursnee van 330 mm x 420 mm; 255 mm x 300 mm; 510 mm x 320 mm; 320 mm x 420 mm; 250 mm x 300 mm en 320 mm x 560 mm in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat dié produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7207.1	02.05	59	Halfgewerkte produkte van yster of nie-legeringstaal, wat volgens massa, minder as 0,25 persent koolstof bevat, met 'n sikkelvormige dwarsdeursnee van 130 mm of meer maar hoostens 180 mm, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat dié produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7207.20	01.06	67	Halfgewerkte produkte van yster of nie-legeringstaal, wat volgens massa, 0,25 persent of meer koolstof bevat, met 'n reghoekige (met inbegrip van vierkantige) dwarsdeursnee van 330 mm x 420 mm; 255 mm x 300 mm; 510 mm x 320 mm; 320 mm x 420 mm; 250 mm x 300 mm; 320 mm x 560 mm en 560 mm x 320 mm in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat dié produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7210.61.30	01.08	80	Platgewalste produkte van yster of nie-legeringstaal, met 'n wydte van 1 200 mm, met 'n dikte van 0,20 mm of meer maar hoogstens 0,45 mm, met aluminium-sink legerings geplateer of bestryk, vir gebruik by die vervaardiging van kookplaat stowe, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat dié produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7210.61.30	02.08	85	Platgewalste produkte van yster of nie-legeringstaal, met 'n wydte van 1 000 mm, met 'n dikte van 0,20 mm of meer maar hoogstens 0,45 mm, met aluminium-sink legerings geplateer of bestryk, vir gebruik by mynbou kern skinkborde, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat dié produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7210.70	02.06	68	Platgewalste produkte van yster of nie-legeringstaal, met 'n wydte van 600 mm of meer, wat met plastieke gevef, vernis of bestryk is, vir gebruik by die vervaardiging van huishoudelike yskaas/vrieskaste, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat dié produkte nie in die SADU gebied beskikbaar is nie	Volle reg

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.15	7210.70.30	01.08	85	Platgewalste produkte van yster of nie-legeringstaal, met 'n wydte van 1 225 mm, met 'n dikte van 0,20 mm of meer maar hoogstens 0,45 mm, wat met plastieke gevef, vernis of bestryk is, vir gebruik by die vervaardiging van gesoeerde panele, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7210.70.30	02.08	84	Platgewalste produkte van yster of nie-legeringstaal, met 'n wydte van minstens 600 mm maar hoogstens 970 mm, met 'n dikte van 0,20 mm of meer maar hoogstens 0,45 mm, wat met plastieke gevef, vernis of bestryk is, gewoon of in kleure brons, houtgrein en silwer (metalliese), vir gebruik by die vervaardiging van staal motorhuus deure, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7214.99	01.06	67	Ander stawe en stange, van yster of nie-legering staal, nie verder bewerk as gesmee, warmgewals, warmgetrek of warmgepers nie, met inbegrip van dié na walsing gedraai, ander, met 'n dikte van meer as 22,4 mm en met 'n lengte van meer as 6 m maar hoogstens 7,2 m, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat	Volle reg
460.15	7216.33	02.06	61	H profiele van yster of nie-legeringstaal, nie verder bewerk as warmgewals, warmgetrek of gepers nie, met 'n hoogte en wydte van 254 mm x 254 mm of meer, maar nie meer as 300 mm x 300 mm nie, in dié hoeveelhede, op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU gebied beskikbaar is nie	Volle reg in Bylae No. 1 en Bylae No. 2
460.15	7227.90	01.06	67	Draad stange, warm gewals, in onreëlmagtige wikkeling spoele, van ander legering staal, met 'n deursnee van 5,5 mm of meer maar hoogstens 12 mm, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7302.10	01.06	61	Spore, met 'n massa van 48 kg/m of meer maar hoogstens 51 kg/m, met 'n lengte van 11m of meer maar hoogstens 18m, met 'n meegee sterkte van meer as 1175 MPa en 'n Brinell hardheid van 350 HBW, of meer maar hoogstens 390 HBW, vir gebruik by die vervaardiging van spoorweg uitdraaie en hawe infrastruktuur spoor, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7304.19.10	01.08	80	Buise, pype en hol profiele, naatloos, van yster (uitgesonderd gietyster) of staal, ander, met a wanddikte van hoogstens 25 mm en 'n buitewarsdeursnee-afmeting van hoogstens 170 mm, vir gebruik in die nywerheids, mynbou en infrastruktuur toepassings, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7304.19.90	01.08	85	Ander, buise, pype en hol profiele, naatloos, van yster (uitgesonderd dié van gietyster) of staal, vir gebruik in die industriële, mynbou en infrastruktuur toepassings, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7306.30.30	01.08	88	Ander buise, pype en hol profiele van 'n sirkelvormige dwarsdeursnee, van yster of nie-legeringstaal, met 'n wanddikte van meer as 2mm, gegalvaniseerd, vir gebruik in water infrastruktuur en brand stelsels, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU gebied beskikbaar is nie	Volle reg
460.15	7307.91.90	01.08	87	Ander, flense, (uitgesonderd gietyster), vir gebruik in pypleiding en infrastruktuur toepassings, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU gebied beskikbaar is nie	Volle reg

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Kortings
460.15	7307.93.90	01.08	83	Ander, stuiksweis-toebehore, vir gebruik in nywerheids of water-infrastruktuur-toepassings, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU gebied beskikbaar is nie	Volle reg

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Kortings
460.15	7210.61	01.06	64	Platgewalste produkte van yster of nie-legeringsstaal, met 'n wydte van 600 mm of meer, wat met aluminium-sink legerings-geplateer of bestryk is, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU mark beskikbaar is nie	Volle reg in Bylae No. 1 en Bylae No. 2
460.15	7210.70	01.06	63	Platgewalste produkte van yster of nie-legeringsstaal, met 'n wydte van 600 mm of meer, wat met plastieke geveerf, vernis of bestryk is, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU mark beskikbaar is nie	Volle reg in Bylae No. 1 en Bylae No. 2