

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7605

19 June 2026

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/761)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA
MINISTER OF FINANCE**

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.01	8418.99	01.06	64	Evaporators and condensers, for the manufacture of refrigerators	Full duty
316.09	8516.90	03.06	65	Solid plates, for the manufacture of stoves, hobs and tabletop cookers of heading 85.16	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
315.15	INDUSTRY: STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIER, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL				
315.15	8302.10	01.06	64	Hinges of base metal, for use in the manufacture of non-electric domestic ovens, classifiable under tariff heading 73.21 in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
315.15	8516.80	01.06	62	Electric heating resistors, for use in the manufacture of non-electric domestic ovens, classifiable under tariff heading 73.21, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
315.15	8516.90	01.06	64	Parts, for use in the manufacture of non-electric domestic hobs and stoves (excluding glass top stoves and hobs), classifiable under tariff heading 73.21, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
316.01	8302.10	02.06	60	Hinges of base metal, for use in the manufacture of household refrigerators and freezers, classifiable under tariff heading 84.18, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.01	8418.99.20	01.08	89	Other parts, for household fridges and freezers, for use in the manufacture of refrigerators and freezers, classifiable under tariff heading 84.18, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
316.01	8418.99.40	01.08	82	Evaporators and condensers, for use in the manufacture of refrigerators and freezers, classifiable under tariff heading 84.18, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty
316.09	8516.90	04.06	69	Parts, for use in the manufacture of electric domestic stoves, hobs and tabletop cookers (excluding glass top stoves and hobs), classifiable under tariff heading 85.16, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 7605

19 Junie 2026

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/1761)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 3 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



**ENOCH GODONGWANA
MINISTER VAN FINANSIES**

BYLAE

Deur die skapping van die volgende:

Kortingitem	Tariepos	Kortingkode	TS	Beskrywing	Mate van Korting
316.01	8418.99	01.06	64	Onderdele geklassifiseer onder tariefsubposte 8418.99.20 en 8418.99.40, en vrieskaste geklassifiseer onder tariefpos 84.18, vir die vervaardiging van yskaste	Volle reg
316.09	8516.90	03.06	65	Soliede plate, vir die vervaardiging van stowe, oppenlakk-kookplate en tafelblad kooktoestelle van pos 85.16	Volle reg

Deur die invoeging van die volgende:

Kortingitem	Tariepos	Kortingkode	TS	Beskrywing	Mate van Korting
315.15	NYWERHEID: STOWE, KOOKSTOWE, ROOSTERS, KOOKTOESTELLE, (MET INBEGRIP VAN DIÉ MET BYKOMENDE KETELS VIR SENTRALE VERWARMING), VLEISBRAAI-TOESTELLE, VUURKONKAS, GASRINGE, BORDVERWARMERS EN DERGELYKE NIE-ELEKTRIESE HUISHOUDELIKE TOESTELLE, EN ONDERDELE DAARVAN, VAN YSTER OF STAAL				
315.15	8302.10	01.06	64	Skarniere van onedelmetaal, vir gebruik by die vervaardiging van nie-elektriese huishoudelike oonde, indeelbaar in tariefsubpos 73.21 in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat	Volle reg
315.15	8516.80	01.06	62	Elektriese verhitingsweerstande, vir gebruik by die vervaardiging van nie-elektriese huishoudelike oonde, indeelbaar in tariefsubpos 73.21 in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat	Volle reg
315.15	8516.90	01.06	64	Onderdele, vir gebruik by die vervaardiging van nie-elektriese huishoudelike kookplate en oonde (uitgesonderd glasblad stowe- en kookplate), indeelbaar in tariefsubpos 73.21 in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat	Volle reg
316.01	8302.10	02.06	60	Skarniere van onedelmetaal, vir gebruik by die vervaardiging van huishoudelike yskaste en vrieskaste, indeelbaar in tariefsubpos 84.18, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat	Volle reg

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
316.01	8418.99.20	01.08	89	Ander onderdele, vir huishoudelike yskaste en vrieskaste, vir gebruik by die vervaardiging van yskaste en vrieskaste, indeelbaar in tariefsubpos 84.18, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie by bepaalde permit mag toelaat	Volle reg
316.01	8418.99.40	01.08	82	Verdampers en kondensors, vir gebruik by die vervaardiging van yskaste en vrieskaste indeelbaar in tariefsubpos 84.18, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie by bepaalde permit mag toelaat	Volle reg
316.09	8516.90	04.06	69	Onderdele, vir gebruik by die vervaardiging van elektriese huishoudelike kookplate en oonde (uitgesonderd glasblad stowe- en kookplate), indeelbaar in tariefsubpos 85.16, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie by bepaalde permit mag toelaat	Volle reg