

EXPLANATORY MEMORANDUM

AMENDMENTS FOR IMPLEMENTATION ON 1 JANUARY 2026

The draft amendments of the Schedules to the Customs and Excise Act, 1964, Act No. 91 (the Act), are implemented **with effect from 1 January 2026**. The amendments are technical in nature and will have no effect on the duty structure. The amendments are mostly due to requests received from industry or other government agencies.

The proposed amendments are in respect of –

- technical amendments in Part 1 of Schedule No. 1 based on requests from different industries or other government agencies; and
- miscellaneous internal amendments in Schedule No. 2 to the Act.

1. Technical amendment to the Schedules of the Act

1.1 Additional tariff subheadings in Part 1 of Schedule No. 1 to the Act

Additional tariff subheadings have been added in Chapters 29, 37, 68, 74 and 83 in Part 1 of Schedule No. 1 for the reasons indicated in the following subparagraphs:

1.1.1 Requests from Saint-Gobain Construction Products South Africa (Pty) Ltd (Saint-Gobain) for the split of the tariff subheadings in respect of rock wool and slag wool classifiable under tariff subheading 6806.10

F C Dubbelman & Associates CC acting on behalf of Saint-Gobain submitted a request for the split of tariff subheading 6806.10. The subheading provides for slag wool, rock wool and similar mineral wools. Rock wool and slag wool are both

mineral wools that are used for insulation and soundproofing. They have similar properties but are made from different raw materials. Saint-Gobain is the only local manufacturer of glass wool in the Southern African Customs Union (SACU) market.

Saint-Gobain has invested a substantial amount of money in the manufacturing, developing and research with regard to glass wool in the SACU market and therefore the insulation division of Saint-Gobain is an important segment of the company. Saint-Gobain is monitoring the SACU mineral wool market to ensure that it remains competitive in the SACU market and competitive products that are imported.

The creation of new 8-digit tariff subheadings under tariff heading 6806.10 to distinguish between the different types of mineral wool will assist Saint-Gobain in monitoring trade imports of slag wool and rock wool.

The following tariff heading is substituted with the following:

6806.10	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls:
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The following tariff subheadings are inserted:

6806.10.10	Slag wool
6806.10.20	Rock wool
6806.10.90	Other

1.1.2 Requests from Saint-Gobain Construction Products South Africa (Pty) Ltd (Saint-Gobain) for creation of a new tariff subheading in respect of glass wool classifiable under tariff subheading 7019.80.90.

F C Dubbelman & Associates CC acting on behalf of Saint-Gobain submitted a request for the creation of a new tariff subheading for glass wool, classifiable under tariff heading 7019.80. The subheading provides for glass wool and articles of glass wool. Glass wool is an insulating material made from glass fibre arranged using a binder into a texture similar to wool. Saint-Gobain is the only local manufacturer of glass wool in the Southern African Customs Union (SACU) market.

Saint-Gobain has invested a substantial amount of money in the manufacturing, developing and research with regard to glass wool in the SACU market and therefore the insulation division of Saint-Gobain is an important segment of the company. Saint-Gobain is monitoring the SACU mineral wool market to ensure that it remains competitive in the SACU market and competitive products that are imported.

The creation of the new 8-digit tariff subheading under tariff heading 7019.80 to will assist Saint-Gobain in monitoring trade imports of glass wool and rock wool.

The following tariff subheading is inserted:

7019.80.30	Glass wool
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1.1.3 Requests from the Copper Development Association Africa (CDAA) for the creation of separate tariff subheading for other copper waste and scrap

The CDAA has represented the local copper industry in Southern Africa since 1962, and, on behalf of its members, is committed to promoting and expanding the use of copper and copper alloys throughout Africa.

The CDAA requested the expansion of products classifiable under tariff subheading 7404.00.90. They cited that volumes of imported and exported products under tariff subheading 7404.00.90 are extremely high.

The volume of imports and exports of other copper waste and scrap occasionally reaches alarming levels, raising concerns that items may be illicitly declared under this subheading. In addition, there is a possibility that stolen copper cable could be included in these transactions.

The creation of 8-digit tariff subheadings for the expansion of the copper waste and scrap in Part 1 of Schedule No. 1 will ensure that the importer/exporter submits the exact scrap types.

The following tariff subheading is inserted:

7404.00.50	Of copper-nickel base alloys (cupro nickel)
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1.1.4 Requests from Nampak Products (Pty) Ltd (Nampak) for the creation of a tariff subheading for aluminium can ends/tops

The aluminium beverage cans/tops are currently classifiable under tariff subheading 8309.90.90 with other stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. The current subheading makes it difficult

to accurately assess trade and price trend in respect of products imported into South Africa.

Nampak is the leading producer of beverage cans and can components in the SACU market. The aluminium cans are supplied to the beverage industry in Sub-Saharan Africa.

The creation of the 8-digit tariff subheading in Part 1 of Schedule No. 1 will enable the applicant to accurately monitor trade statistics and price trends in respect of imports.

The following tariff subheading is inserted:

8909.90.10	Tops with an incised flap and a ring pull or other opening aperture, of aluminium
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1.1.5 Requests from the Department of Forestry, Fisheries and the Environment (DFFE) for amendments for hydrofluorocarbon refrigerants

The DFFE submitted a request to consider crucial amendments to the existing tariff subheadings and the introduction of new subheadings that specifically provides for hydrofluorocarbon (HFC) refrigerants.

The proposed amendments will be vital for enhancing reporting accuracy to the Ozone Secretariat while supporting the commitments under international agreements such as the Montreal Protocol and the Kigali Amendment. HFCs, while less damaging to the Ozone layer than their predecessors, are potent greenhouse gases with global warming potential thousands of times greater than carbon dioxide. As climate change is continuously tackled, it is imperative to enhance the tariff structure to accurately reflect the environmental impact of these substances and improve data tracking methodologies.

The request will assist in unbundling chemical that are lumped under one subheading and new tariff subheadings for potential future refrigerants that may be imported into South Africa. The current structure poses challenges when collating and reporting consumption figures for the country that must be submitted to the Ozone Secretariat. The amendment will not only align with global environmental goals but also enhances economic and technological development within the refrigeration industry, ensuring a healthier planet for future generations.

The creation of 8-digit tariff subheadings in Part 1 of Schedule No. 1 will enable the DFFE and Government at large to monitor and control the consumption of Ozone depleting substances and HFCs more effectively.

The tariff subheadings are substituted with the following:

2903.43	Fluoromethane (HFC-41), 1,2-difluoroethane 152) and 1,1-difluoroethane (HFC-152a):
2903.44	Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane 143a) and 1,1,2-trifluoroethane (HFC-143):
2903.45	1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134):
2903.46	1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa):
2903.47	1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca):
2903.51	2,3,33-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz):
2903.76	Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402):

3827.63	Other, not included in the subheadings above, containing 40 per cent or more by mass of pentafluoroethane (HFC-125):
3827.65	Other, not included in the subheadings above, containing 20 per cent or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125):
3827.68	Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48:
3827.69	Other:
6806.10	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls:

The following tariff subheadings are inserted:

2903.43.05	Fluoromethane (HFC-41)
2903.43.10	1,2-difluoroethane (HFC-152)
2903.43.15	1,1-difluoroethane (HFC-152a)
2903.44.05	Pentafluoroethane (HFC-125)
2903.44.10	1,1,1-trifluoroethane (HFC-143a)
2903.44.15	1,1,2-trifluoroethane (HFC-143)
2903.45.05	1,1,1,2-tetrafluoroethane (HFC-134a) (
2903.45.10	1,1,2,2-tetrafluoroethane (HFC-134) (R134)
2903.46.05	1,1,1,2,3,3,3-heptafluoropropane (HFC-227ea) (
2903.46.10	1,1,1,2,2,3-hexafluoropropane (HFC-236cb)
2903.46.15	1,1,1,2,3,3-hexafluoropropane (HFC-236ea)
2903.46.20	1,1,1,3,3,3-hexafluoropropane (HFC-236fa)
2903.47.05	1,1,1,3,3-pentafluoropropane (HFC-245fa) (
2903.47.10	1,1,2,2,3-pentafluoropropane (HFC-245ca)
2903.51.05	2,3,3,3-tetrafluoropropene (HFO-1234yf)
2903.51.10	1,3,3,3-tetrafluoropropene (HFO-1234ze)

2903.51.15	(Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)
2903.59.05	1-chloro-3,3,3-trifluoropropene (HFO-1233zd)
2903.59.90	Other
2903.76.05	Bromochlorodifluoromethane (Halon-1211)
2903.76.10	Bromotrifluoromethane (Halon-1301)
2903.76.15	Dibromotetrafluoroethanes (Halon-2402)
3827.63.05	Containing pentafluoroethane (R125), 1,1,1,2-tetrafluoroethane (134a) and isobutane (R600a) (R417A)
3827.63.10	Containing difluoromethane (R32), pentafluoroethane (R125) and 2,3,3,3-tetrafluoropropene (R1234yf) (R452A)
3827.63.90	Other
3827.65.05	Containing difluoromethane (R32), pentafluoroethane (R125), 1,1,1,2-tetrafluoroethane (134a), 2,3,3,3-tetrafluoropropene (R1234yf) and trans-1,3,3,3-tetrafluoroprop-1-ene (R1234ze) (R448A)
3827.65.10	Containing difluoromethane (R32), pentafluoroethane (R125), 1,1,1,2-tetrafluoroethane (134a) and 2,3,3,3-tetrafluoropropene (R1234yf) (R449A)
3827.65.90	Other
3827.68.05	Containing -1,1,1,2-tetrafluoroethane (134a) and 2,3,3,3-tetrafluoropropene (R1234yf) (R450A)
3827.68.10	Containing difluoromethane (R32) and 2,3,3,3-tetrafluoropropene (R1234yf) (R454A)
3827.68.15	Containing difluoromethane (R32) and 2,3,3,3-tetrafluoropropene (R1234yf) (R454B)
3827.68.20	Containing difluoromethane (R32) and 2,3,3,3-tetrafluoropropene (R1234yf) (R454C)
3827.68.25	Containing difluoromethane (R32), 2,3,3,3-tetrafluoropropene (R1234yf) and carbon dioxide (R744) (R455A)

3827.68.30	Containing 1,1,1,2,3,3,3-heptafluoropropane (R227a) and trans-1,3,3,3-tetrafluoroprop-1-ene (R1234ze) (R515B)
3827.69.15	Containing -1,1,1,2-tetrafluoroethane (134a) and 2,3,3,3-tetrafluoropropene (R1234yf) (R513A)
3827.69.20	Containing -1,1-dichloroethylene (HCO-1130 (E) and 1,1,1,4,4,4-hexafluoro-2-butene (1336mzz) (R514A)
3827.69.90	Other

1.2 AMENDMENT OF SCHEDULE NO. 2

Schedule No. 2 provides for anti-dumping, countervailing and safeguard duties on imported goods. The reference to “safeguard” was erroneously omitted in the heading. The heading to Schedule No. 2 is being amended to read as “ANTI-DUMPING, COUNTERVAILING AND SAFEGUARD DUTIES ON IMPORTED GOODS. This is to correct the omission of “safeguard” in the heading.