

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY AMENDMENT OF SCHEDULE (No. 7)
NOTICE, 2025
(Published on 30th May, 2025)

IN EXERCISE of the power conferred on the Minister of Finance by sections 53 and 54 of the Excise Duty Act, the said Act is hereby amended to the extent set out in the Schedule below:

SCHEDULE

By the substitution of the following:

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU/ UK	EPFA	SADC	MERCOSUR	AFCFTA
8517.13.10	4	--- Designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	u	free	free	free	free	free	free
8517.14.10	0	--- Designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	u	free	free	free	free	free	free
8517.62.20	8	--- Apparatus designed for use when carried in the hand or on the person (excluding two-way radios), with a value for duty purposes exceeding R2 500	u	free	free	free	free	free	free
8517.69.10	5	--- Apparatus designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	u	free	free	free	free	free	free

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.37.05	8517.13.10	Designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	9%
124.37.07	8517.14.10	Designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	9%
124.37.11	8517.62.20	Apparatus designed for use when carried in the hand or on the person (excluding two-way radios), with a value for duty purposes exceeding R2 500	9%
124.37.15	8517.69.10	Apparatus designed for use when carried in the hand or on the person, with a value for duty purposes exceeding R2 500	9%

By the substitution of the following:

Heading/ Sub- heading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU/UK	EFTA	SADC	MERCOSUR	AFCFTA
1701.12	2	-- Beet sugar	kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg
1701.13	9	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg
1701.14	5	-- Other cane sugar	kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg
1701.91	2	-- Containing a d d e d flavouring or colouring matter	kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg
1701.99	3	-- Other	kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg	286,25c/kg

By the substitution of the following:

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU/UK	EFTA	SADC	MERCOSUR	AFCFTA
1001.91	3	-- Seed	kg	18,35c/kg	18,35c/kg	18,35c/kg	free	18,35c/kg	18,35c/kg
1001.99	0	-- Other	kg	18,35c/kg	18,35c/kg	18,35c/kg	free	18,35c/kg	18,35c/kg
1101.00.10	1	- Brown wheaten meal produced by the milling of whole grains (the bran, germ and endosperm) (excluding separated wheat bran, separated wheat germ or separated wheat semolina or endosperm)	kg	27,52c/kg	27,52c/kg	27,52c/kg	free	27,52c/kg	27,52c/kg
1101.00.20	9	- Cake wheat flour as defined in Additional Note 1(a) to Chapter 11	kg	27,52c/kg	27,52c/kg	27,52c/kg	free	27,52c/kg	27,52c/kg
1101.00.30	6	- White bread wheat flour as defined in Additional Note 1(a) to Chapter 11	kg	27,52c/kg	27,52c/kg	27,52c/kg	free	27,52c/kg	27,52c/kg
1101.00.90	5	- Other	kg	27,52c/kg	27,52c/kg	27,52c/kg	free	27,52c/kg	27,52c/kg

By the insertion of the title Additional Note and the insertion of new Additional Note(s) 1 after Subheading Note 4 in Chapter 44 of Section IX to Part 1 of Schedule No. 1 with the following:

ADDITIONAL NOTES:

For the purposes of heading 44.11 "Door skins" has the following meaning assigned to it —

- (a) **Moulded Medium-Density Fibreboard (MDF)/High-Density Fibreboard (HDF):**
Door skins are pre-shaped with a decorative moulded design on one side, providing a finished look suitable for painting or veneering. They come in standard sizes, such as 820 mm x 2,040 mm and 825 mm x 2,050 mm, with a typical thickness ranging from 2,7 mm to 3,2 mm. They are also available in 6 mm thickness. Moulded door skins are commonly used for decorative and architectural purposes.
- (b) **Flat Raw MDF/HDF Door Skins:**
These are flat, unadorned MDF/HDF panels without pre-moulded designs. They serve as a versatile option for custom finishes or further processing. Available in standard dimensions as per the table below, they come in thicknesses ranging from 2,5 mm to 3,2 mm and 6 mm.

Finish	Thickness	Sheet size
Sanded	2,7 mm	2,040 mm x 820 mm
Sanded	2,7 mm	2,050 mm x 825 mm
Unsanded	3,0 mm	2,040 mm x 820 mm
Unsanded	3,0 mm	2,050 mm x 825 mm
Sanded	6,0 mm	2,040 mm x 820 mm
Sanded	6,0 mm	2,050 mm x 825 mm

By the deletion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU/UK	EFTA	SADC	MBR-COSUR	AICFTA
4411.12.10	1	--- Agglomerated into board, but not further worked than sanded	kg	10%	free	free	free	10%	5%
4411.12.2		--- Coated, covered or laminated:							
4411.12.21	7	---- With melamine	kg	10%	free	free	free	10%	5%
4411.12.25	1	---- With other plastics	kg	10%	free	free	free	10%	5%
4411.12.29	2	---- Other	kg	10%	free	free	free	10%	5%
4411.12.90	0	--- Other	kg	10%	free	free	free	10%	5%
4411.13.10	8	--- Agglomerated into board, but not further worked than sanded	kg	10%	free	free	free	10%	5%
4411.13.2		--- Coated, covered or laminated:							
4411.13.21	3	---- With melamine	kg	10%	free	free	free	10%	5%
4411.13.25	6	---- With other plastics	kg	10%	free	free	free	10%	5%
4411.13.29	9	---- Other	kg	10%	free	free	free	10%	5%
4411.13.90	6	--- Other	kg	10%	free	free	free	10%	5%
4411.14.10	4	--- Agglomerated into board, but not further worked than sanded	kg	10%	free	free	free	10%	5%
4411.14.2		--- Coated, covered or laminated:							
4411.14.21	1	---- With melamine	kg	10%	free	free	free	10%	5%
4411.14.25	2	---- With other plastics	kg	10%	free	free	free	10%	5%
4411.14.29	5	---- Other	kg	10%	free	free	free	10%	5%
4411.14.90	2	--- Other	kg	10%	free	free	free	10%	5%
4411.92.1		--- Coated, covered or laminated:							
4411.92.11	6	---- With melamine	kg	10%	free	free	free	10%	5%
4411.92.15	9	---- With other plastics	kg	10%	free	free	free	10%	5%
4411.92.19	1	---- Other	kg	10%	free	free	free	10%	5%
4411.92.99	4	--- Other	kg	10%	free	free	free	10%	5%
4411.93.1		--- Coated, covered or laminated:							

4411.93.11	2	----	With melamine	kg	10%	free	free	free	10%	5%
4411.93.15	5	----	With other plastics	kg	10%	free	free	free	10%	5%
4411.93.19	8	----	Other	kg	10%	free	free	free	10%	5%
4411.93.99	6	---	Other	kg	10%	free	free	free	10%	5%
4411.94.1		---	Coated, covered or laminated:							
4411.94.11	9	----	With melamine	kg	10%	free	free	free	10%	5%

By the deletion of the following:

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty						
				General	EU / UK	EFTA	SADC	MER-COSUR	AF-CFTA	
4411.94.15	1	----	With other plastics	kg	10%	free	free	free	10%	5%
4411.94.19	4	----	Other	kg	10%	free	free	free	10%	5%
4411.94.99	2	---	Other	kg	10%	free	free	free	10%	5%

By the insertion of the following:

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	RU/ UK	EFTA	SADC	MER- CO- SUR	AF- CFTA
4411.12.31	4	--- Not mechanically worked or surface-covered (raw board), (including sanded or unsanded), (excluding doorskins)	kg	10%	free	free	free	10%	5%
4411.12.51	9	--- Moulded doorskins, not surface-covered (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
4411.12.61	6	--- Moulded doorskins, surface-covered	kg	10%	free	free	free	10%	5%
4411.12.71	3	--- Doorskins, (excluding moulded doorskins), not mechanically worked or surface-covered (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
4411.12.81	0	--- Doorskins, (excluding moulded doorskins), mechanically worked or surface-covered	kg	10%	free	free	free	10%	5%
4411.12.98	5	--- Other, submitted to any other operation or process not covered by preceding subheadings	kg	10%	free	free	free	10%	5%
4411.13.13	2	--- Not mechanically worked or surface-covered (raw board), (including sanded or unsanded), (excluding doorskins)	kg	10%	free	free	free	10%	5%
4411.13.31	0	--- Moulded doorskins, not surface-covered (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
4411.13.41	8	--- Moulded doorskins, surface-covered	kg	10%	free	free	free	10%	5%
4411.13.71	0	--- Doorskins, (excluding moulded doorskins), not mechanically worked or surface-covered (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
4411.13.81	7	--- Doorskins, (excluding moulded doorskins), mechanically worked or surface-covered	kg	10%	free	free	free	10%	5%
4411.13.98	1	--- Other, submitted to any other operation or process not covered by preceding subheadings	kg	10%	free	free	free	10%	5%
4411.14.31	7	--- Not mechanically worked or surface-covered (raw board), (including sanded or unsanded)	kg	10%	free	free	free	10%	5%

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistic Unit	Rate of Duty					
				General	EU/UK	EFTA	SADC	MER-COSUR	AF-CFTA
4411.14.98	8	--- Other, submitted to any other operation or process not covered by preceding subheadings	kg	10%	free	free	free	10%	5%
4411.92.2		--- Of a thickness not exceeding 5 mm:							
4411.92.21	3	---- Not mechanically worked or surface-covered (raw board), (including sanded or unsanded), (excluding doorskins)	kg	10%	free	free	free	10%	5%
4411.92.24	8	---- Moulded doorskins, not surface-covered (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
4411.92.25	6	---- Moulded doorskins, surface-covered	kg	10%	free	free	free	10%	5%
4411.92.26	4	---- Doorskins, (excluding moulded doorskins), not mechanically worked or surface-covered (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
4411.92.27	2	---- Doorskins, (excluding moulded doorskins), mechanically worked or surface-covered	kg	10%	free	free	free	10%	5%
4411.92.28	0	---- Other, submitted to any other operation or process not covered by preceding subheadings	kg	10%	free	free	free	10%	5%
4411.92.3		--- Of a thickness exceeding 5 mm but not exceeding 9 mm:							
4411.92.31	0	---- Not mechanically worked or surface-covered (raw board), (including sanded or unsanded), (excluding doorskins)	kg	10%	free	free	free	10%	5%
4411.92.33	7	---- Moulded doorskins, not surface-covered (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
4411.92.34	5	---- Moulded doorskins, surface-covered	kg	10%	free	free	free	10%	5%
4411.92.36	1	---- Doorskins, (excluding moulded doorskins), not mechanically worked or surface-covered (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
4411.92.37	6	---- Doorskins, (excluding moulded doorskins), mechanically worked or surface-covered	kg	10%	free	free	free	10%	5%
4411.92.38	8	---- Other, submitted to any other operation or process not covered by preceding subheadings	kg	10%	free	free	free	10%	5%
4411.92.4		--- Of a thickness exceeding 9 mm:							

4411.92.41	8	---- Not mechanically worked or surface-covered (raw board), (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
4411.92.48	5	---- Other, submitted to any other operation or process not covered by preceding subheadings	kg	10%	free	free	free	10%	5%
4411.93.2		--- Of a thickness not exceeding 5 mm:							
4411.93.21	7	---- Not mechanically worked or surface-covered (raw board), (including sanded or unsanded), (excluding doorskins)	kg	10%	free	free	free	10%	5%
4411.93.24	4	---- Doorskins, not mechanically worked or surface-covered (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU/UK	EFTA	SADC	MERCOSUR	AICFTA
4411.93.25	2	---- Doorskins mechanically worked or surface covered	kg	10%	free	free	free	10%	5%
4411.93.26	0	---- Moulded doorskins not surface-covered (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
4411.93.27	9	---- Moulded doorskins surface-covered	kg	10%	free	free	free	10%	5%
4411.93.28	7	---- Other, submitted to any other operation or process not covered by preceding subheadings	kg	10%	free	free	free	10%	5%
4411.93.3		--- Of a thickness exceeding 5 mm but not exceeding 9 mm:							
4411.93.31	7	---- Not mechanically worked or surface-covered (raw board), (including sanded or unsanded), (excluding doorskins)	kg	10%	free	free	free	10%	5%
4411.93.33	3	---- Doorskins, not mechanically worked or surface-covered (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
4411.93.34	1	---- Doorskins, mechanically worked or surface covered	kg	10%	free	free	free	10%	5%
4411.93.35	6	---- Moulded doorskins, not surface-covered (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
4411.93.36	8	---- Moulded doorskins, surface-covered	kg	10%	free	free	free	10%	5%
4411.93.38	4	---- Other, submitted to any other operation or process not covered by preceding subheadings	kg	10%	free	free	free	10%	5%
4411.93.5		--- Of a thickness exceeding 9 mm:							

4411.93.51	1	---- Not mechanically worked or surface-covered (raw board), (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
4411.93.58	9	---- Other, submitted to any other operation or process not covered by preceding subheadings	kg	10%	free	free	free	10%	5%
4411.94.21	6	---- Not mechanically worked or surface-covered (raw board), (including sanded or unsanded)	kg	10%	free	free	free	10%	5%
4411.94.98	4	---- Other, submitted to any other operation or process not covered by preceding subheadings	kg	10%	free	free	free	10%	5%

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
306.01	2815.11	03.06	62	Sodium hydroxide (caustic soda), solid, for conversion into sodium hydroxide in aqueous solution (soda lye or liquid soda) by the addition of water, 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 region	Full duty

MADE this 30th day of April, 2025.

SHAWN NTLHAILE,
Acting Minister of Finance.