

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6090

4 April 2025

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1945)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 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 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:

1. 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	MERCOSUR	AfCFTA
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 / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
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	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
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	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
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%

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
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%