



01 August 2025

To: The South African Revenue Service

Lehae La SARS,
299 Bronkhorst Street
PRETORIA
0181

VIA EMAIL:

SARS: technicaltariff@sars.gov.za

RE: SCHEDULE 1 PART 1 AND SCHEDULE 2

Dear Colleagues,

We set out below brief comments from the SAIT Tax Technical department regarding the draft amendments to rules in Schedule No. 1 Part 1 and Schedule No. 2.

We value the opportunity to participate in the legislative process and would welcome further engagement where appropriate.

Please do not hesitate to contact us should you require further information.

Yours sincerely,

SAIT Tax Technical

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1. Schedule 1 Part 1 and Schedule 2

1.1. Comments

- 1.1.1. We understand that the draft amendments must be read in conjunction with the explanatory memorandum provided. The proposed changes are technical in nature and arise primarily from requests by importers, local manufacturers, and government agencies. The purpose of the amendments is to improve the classification framework to enable better monitoring of trade flows, enhance statistical accuracy, and support environmental reporting obligations.
- 1.1.2. Notably, we believe that the amendments will have no impact on the duty structure or revenue collection.
- 1.1.3. The draft amendment to Schedule No. 2 corrects a textual omission in the heading by reinstating the reference to "safeguard" duties alongside anti-dumping and countervailing duties. This amendment is to align the Schedule heading with its actual legal and practical scope.

1.2. Conclusion

- 1.2.1. We support the amendment to ensure consistency between the schedule's wording and its legal application

End.