<附件2> 共7頁

The DTIC Campus
Block E
77 Meintjies St
Sunnyside, Pretoria, 0002
Private Bag X 753
Tel: +27 12 394 3688
http://www.itac.org.za

28 July 2026

Economic Secretary: Dylan Hsieh
Taipei Liaison Office (Taiwan Embassy)
No.5, Cradock Ave
Rosebank
2196

Dear Dylan Hsieh

REVISED MINUTE M02/2025: AMENDMENT OF REPORT 740: EXCLUDING THE EXISTING REBATE PROVISIONS FROM THE APPLICABLE SAFEGUARD DUTY ON CERTAIN FLAT-ROLLED PRODUCTS OF IRON, NON-ALLOY STEEL OR OTHER ALLOY STEEL (NOT INCLUDING STAINLESS STEEL), WHETHER OR NOT IN COILS (INCLUDING PRODUCTS CUT-TO-LENGTH AND 'NARROW STRIP'), NOT FURTHER WORKED THAN HOT-ROLLED (HOT-ROLLED FLAT), NOT CLAD, PLATED OR COATED, EXCLUDING GRAIN-ORIENTED SILICON ELECTRICAL STEEL (HOT-ROLLED STEEL PRODUCTS)

We wish to inform you that on 02 May 2025, the International Trade Administration Commission of South Africa ("the Commission") made a final determination to recommend to the Minster of Trade, industry and competition that final duties be imposed on imports of the subject products originating from all countries, excluding developing countries whose imports were found to be below 3% of the total import volumes, for a period of 3 years, ending 01 May 2028, in Notice No. 6164 of 2025 Government Gazette no 52576 on 02 May 2025.

Following the implementation of the final duties by South African Revenue Services ("SARS"), it was identified that report 740 did not explicitly clarify the treatment of the existing Schedule 4 rebate provisions in relation to the applicable safeguard duty.

The DTIC Campus
Block E
77 Meintjies St
Sunnyside, Pretoria, 0002
Private Bag X 753
Tel: +27 12 394 3688
http://www.itac.org.za

To clarify the treatment of the existing rebate provisions under Schedule No. 4, which should be excluded from the safeguard duty imposed as a result of the above investigation, technical changes were implemented. An amended Notice No. 6797 of 2025 was published in the Government Gazette no 53629 on 07 November 2025.

Additionally, a revised Notice No. 7741 of 2026 was published in Government Gazette No. 55065 on 24 July 2026. This notice indicates that the amendments to Notice No. 6797 of 2025, published on 07 November 2025, will take effect retrospectively from 02 May 2025, up to and including 01 May 2026.

Attached, please find a copy of the Commission's Revised Minute M02/2025 as well as the copy of the notice which was published in Government Gazette on 24 July 2026.

Yours sincerely,

SENIOR MANAGER: TRADE REMEDIES I

The DTIC Campus
Block E
77 Meintjies St
Sunnyside, Pretoria, 0002
Private Bag X 753
Tel: +27 12 394 3688
http://www.itac.org.za

Mr. Parks Tau
Minister of Trade, Industry and Competition
Private Bag X84
Pretoria
0001

Dear Minister Tau

REVISED MINUTE M02/2025: AMENDMENT OF REPORT 740: EXCLUDING THE EXISTING REBATE PROVISIONS FROM THE APPLICABLE SAFEGUARD DUTY ON CERTAIN FLAT-ROLLED PRODUCTS OF IRON, NON-ALLOY STEEL OR OTHER ALLOY STEEL (NOT INCLUDING STAINLESS STEEL), WHETHER OR NOT IN COILS (INCLUDING PRODUCTS CUT-TO-LENGTH AND 'NARROW STRIP'), NOT FURTHER WORKED THAN HOT-ROLLED (HOT-ROLLED FLAT), NOT CLAD, PLATED OR COATED, EXCLUDING GRAIN-ORIENTED SILICON ELECTRICAL STEEL (HOT-ROLLED STEEL PRODUCTS)

1. PURPOSE

The purpose of this submission is to request the Minister of Trade, Industry and Competition's ("the Minister") approval of the recommendation of the International Trade Administration Commission (the "Commission") that its Report No. 740 be amended in order to give effect to proposed technical changes clarifying that the existing rebate provisions under Schedule No. 4 to the Customs and Excise Act remain applicable to the safeguard duty imposed as a result of the above investigation, thereby allowing for a full rebate of the safeguard duty on product specifications not manufactured domestically. This amendment will take effect retrospectively from the publication date of the notice imposing the safeguard duty in the Government Gazette of 02 May 2025.

The DTIC Campus
Block E
77 Meintjies St
Sunnyside, Pretoria, 0002
Private Bag X 753
Tel: +27 12 394 3688
http://www.itac.org.za

2. BACKGROUND

2.1 On 23 February 2024, the International Trade Administration Commission of South Africa ("the Commission") initiated an investigation for remedial action in the form of a safeguard against increased imports of certain hot-rolled steel products through Notice No. 2333 published in Government Gazette No. 50164.

2.2 The South African Iron & Steel Institute ("SAISI" or the "Applicant"), an industry association, applied on behalf of ArcelorMittal South Africa Limited ("AMSA"), being the major producer of the subject product in the Southern African Customs Union ("SACU").

2.3 On 07 February 2025, the Commission made a final determination that all the requirements for the imposition of a safeguard measure had been met and recommended to the Minister that that it would be in the public interest to impose definitive safeguard duties on imports of hot-rolled steel products classifiable under tariff subheadings 7208.10, 7208.25, 7208.26, 7208.27, 7208.36, 7208.37, 7208.38, 7208.39, 7208.40, 7208.51, 7208.52, 7208.53, 7208.54, 7208.90, 7211.14, 7225.30, 7225.40, 7225.99 and 7226.99.

2.4 On 26 February 2025, the Minister approved the Commission's recommendations through Report No. 740. These recommendations were implemented by the South African Revenue Service ("SARS") on 02 May 2025. As a result, definitive safeguard measures were imposed on imports of the subject products originating from all countries, excluding developing countries whose imports were found to be below 3 per cent of total import volumes, for a period of three years, ending on 01 May 2028.

The DTIC Campus
Block E
77 Meintjies St
Sunnyside, Pretoria, 0002
Private Bag X 753
Tel: +27 12 394 3688
http://www.itac.org.za

3. DISCUSSION

3.1 Following implementation, it was identified that Report No. 740 did not explicitly clarify the application of the existing Schedule 4 rebate provisions to the safeguard duty. In particular, the report did not state that the rebate provisions introduced after the initial imposition of safeguard duties on hot-rolled steel in 2018 should remain applicable and continue to allow for a full rebate of the safeguard duty on qualifying imports of product specifications not manufactured domestically, subject to compliance with the relevant rebate conditions and the issuance of permits by ITAC. In the absence of such clarification, all imports of hot-rolled steel, including specifications not produced locally, would be subject to the safeguard duty, which was not the intention of the Commission.

3.2 SARS confirmed that in order to effect changes, i.e., existing rebate provisions under Schedule No. 4 to the Customs and Excise Act remain applicable to the safeguard duty imposed, thereby allowing for a full rebate of the safeguard duty on product specifications not manufactured domestically, a request from the Minister would be required.

3.3 In line with the above, the Commission recommended that Report No. 740 be amended to clarify that the existing rebate provisions under Schedule No. 4 to the Customs and Excise Act apply to the safeguard duty, thereby permitting a full rebate of such duty on eligible imports of product specifications not manufactured domestically. The Minister approved this recommendation on 01 September 2025, and SARS implemented the amendment on 07 November 2025.

The DTIC Campus
Block E
77 Meintjies St
Sunnyside, Pretoria, 0002
Private Bag X 753
Tel: +27 12 394 3688
http://www.itac.org.za

3.4 Following further review, the Commission identified the need for technical clarification regarding the effective date of the applicable Schedule 4 rebate provisions. The Commission's intention was that the clarification should apply retrospectively from 02 May 2025, being the original date on which the safeguard measure was implemented by SARS, rather than from 07 November 2025, the date of publication of the amending notice.

3.5 This clarification does not alter the substance of the Commission's determination or the scope of the safeguard measure. It is a procedural refinement intended to ensure that the implementation of the rebate provisions gives proper effect to the Commission's original intention.

4. RECOMMENDATION

It is recommended that the Minister approves the amendment to the Commission's Report No. 740 clarifying that the existing rebate provisions under Schedule No. 4 to the Customs and Excise Act apply to the safeguard duty, allowing for a full rebate of such duty on eligible imports, with effect retrospectively from the publication date in the Government Gazette of 02 May 2025.

Mr Ayabonga Cawe
Chief Commissioner
Date:..03../..02..../2026

enabling FAIR TRADE

SOUTH AFRICAN REVENUE SERVICE

Government Gazette No.55065
No. R. 7741

Date: 2026-07-24

ENOCH GODONGWANA
MINISTER OF FINANCE

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF SCHEDULE NO. 2 (No. 2/3/91)

Under section 57 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 2 to the said Act is hereby amended to the extent that rebate provisions under Schedule No. 4 are excluded as applicable to safeguard duties, published in Notice No. R. 6797 of Government Gazette No. 53629 dated 7 November 2025, **with retrospective effect from 2 May 2025 up to and including 1 May 2026**.

檔　　號：
保存年限：

駐南非代表處經濟組 函

地址：2nd Floor, Cradock Place, 5 Cradock Avenue, Rosebank
承 辦 人：劉湘俊
聯絡電話：+27 11 4428880
電子郵件：speedliu@sa.moea.gov.tw

受文者：經濟部國際貿易署

發文日期：中華民國115年7月29日
發文字號：南非經字第1153010051號
速別：最速件
密等及解密條件或保密期限：
附件：如文(72663_f5976d_1153010051-1.pdf、72663_f5976d_1153010051-2.pdf)

主旨：陳報南非修正熱軋鋼品防衛措施之退稅規定，未涉及防衛措施實質內容變更，謹報請鑒察。

說明：

一、依據「南非國際貿易管理委員會」(International Trade Administration Commission of South Africa，以下簡稱ITAC)本(2026)年7月28日下午4時致本組電子郵件(如附件1)及其相關附件(如附件2)辦理。

二、ITAC表示，2025年5月2日實施熱軋鋼品防衛措施後，發現Report No.740未明確說明《海關及貨物稅法》Schedule No.4既有退稅規定是否仍適用於防衛措施，爰進行法規文字修正，以釐清既有退稅制度之適用範圍。

三、本次修正係確認符合Schedule No.4退稅資格之進口案件，仍得適用既有退稅制度，對於南非國內未生產之特殊規格熱軋鋼產品，可繼續享有防衛稅全額退稅待遇，以避免因法規文字未臻明確而影響既有退稅權益。ITAC並強調，此項修正僅屬行政程序及法規文字澄清，不涉及防衛措施之適用產品、調查結論、稅率、保護期間或其他實質內容之變更。

四、依ITAC修正報告說明，本案原係由南非鋼鐵協會

裝

訂

線

經濟部
貿易署

國際貿易署
1157024799

（SAISI）代表ArcelorMittal South Africa提出申請，ITAC完成調查後，於2025年2月建議對特定熱軋鋼產品採行為期3年之防衛措施，並自2025年5月2日起實施至2028年5月1日止；惟本次修正確認既有Schedule No.4退稅制度自防衛措施實施日起即應持續適用，並追溯自2025年5月2日起生效，以符合原政策目的。

五、南非財政部已於本年7月24日發布公告Government Gazette No.55065（Notice No.R.7741），正式公告修正內容，明定本項修正自2025年5月2日起追溯適用至2026年5月1日，以確保符合Schedule No.4退稅資格之案件不受防衛措施影響。

正本：經濟部國際貿易署

副本：經濟部江政務次長辦公室(請經濟部代轉陳)、經濟部產業發展署

電子公文交換章 2026/07/29 22:33:40

經濟部國際貿易署騎縫章

國際貿易署

1157024799