

NOTICE 1185 OF 2013**INTERNATIONAL TRADE ADMINISTRATION COMMISSION OF SA****GUIDELINES PERTAINING TO REBATE OF THE DUTY ON VARIOUS REBATE PROVISIONS IN TERMS OF SCHEDULE 3, 4 AND 5 TO THE CUSTOMS AND EXCISE ACT**

Interested parties are hereby notified that all applications submitted for permits in terms of the following rebate provisions will be dealt with according to the guidelines as described in this notice and must be submitted in the format as set out in the application forms where applicable.

For the convenience of all interested parties, the following guidelines in respect of all the rebate provisions subject to publication are attached to this notice as indicated in the Schedule hereunder:

The questionnaires and application forms related to these rebate provisions listed hereunder are obtainable from ITAC's website at www.itac.org.za and from ITAC, Block E: thedti Campus, 77 Meintjies Street Sunnyside, Pretoria.

Note: Permits in relation to rebate provisions subject to a permit condition should be applied for and received before the goods concerned are shipped.

Schedule of Rebate Provisions

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Annexure 1.1

GUIDELINES, RULES AND CONDITIONS PERTAINING TO REBATE ITEM 304.01/02.04/01.04 (Meat of sheep or goats, frozen, boneless) and 304.01/02.02.30/04.06 (Meat of bovine animals, frozen, boneless)

1. Applications for permits must be addressed to the International Trade Administration Commission (ITAC), Private Bag X 753, Pretoria or delivered by hand to the DTI Campus, Block E, 77 Meintjies Street, Sunnyside, Pretoria.
2. Applications for permits must be submitted according to the requirements as outlined in the application form. If the space provided in the application form is insufficient, please use the format of the application form to submit the requested information.
3. If all the information requested in the application form is not submitted, the application will not be considered, and it will be returned to the applicant.
4. At least fourteen working (14) days should be allowed for the processing of applications and the issue of permits.
5. Each rebate permit issued defines the period during which the goods concerned can be cleared with rebate of duty, and the period shall be for a calendar year starting from the date on which the permit was issued or a shorter period as requested by the Applicant, or as decided upon by ITAC.
6. Rebate permits may not be transferred in any manner by the holder thereof, to any other person, or be used to the benefit of any person, not named in the permits. Input material that has been imported under this rebate item cannot be sold on.
7. The applicant must submit a Tax Clearance certificate.
8. Any request for an amendment of a rebate permit must be forwarded to ITAC for consideration. Amendments will only be considered in the following instances:
 - a) Error by ITAC on permit;
 - b) Error by applicant regarding product description or tariff subheading. This will only be processed if request is accompanied by a confirmation from SARS in this regard.
9. Should any party displace a permit, the applicant should submit an affidavit on a company letterhead endorsed by a Commissioner of Oath, stating that the application was lost. ITAC will issue a new permit. Should the lost permit be found the applicant should return such a permit to ITAC.

10. Extension of the date as indicated on the 304.01 permit will only be permitted for a period up to 3 months and only in instances where:
 - a) An applicant has submitted a letter and supporting documents giving verifiable reasons for the extension; **and**
 - b) The permit has not expired.
11. If it is suspected that any condition of this permit is not complied with, the consignment in terms of which the rebate permit was used can be seized by ITAC. Where non-compliance is established, appropriate steps in terms of the ITA Act and the Customs and Excise will be taken and these can include criminal charges, withdrawal of the permit or permits concerned and/or the rejection of future applications for permits.

Annexure 1.2

GUIDELINES AND CONDITIONS PERTAINING TO THE REBATE PROVISION FOR THE IMPORTATION OF BULK TOMATO PASTE FOR FURTHER PROCESSING INTO TOMATO PRODUCTS

1. PURPOSE

- 1.1 The purpose of this document is to provide a reference and procedural guide for the application for a permit in terms rebate **provision (Rebate Item 304.07/2002.90/01.06)** - Tomato paste in containers holding 200 li or more used in the manufacture of food preparations classifiable in Chapters 16 to 21 in such quantities, at such times and subject to such conditions as the International Trade Administration Commission of South Africa may allow by specific permit.

2. SCOPE

- 2.1 The scope of this document covers the application process by applicants for a permit in terms of the above mentioned rebate provision.

3. THE PURPOSE OF THE REBATE

- 3.1 The purpose of the rebate item shall be to assist SACU (South African Custom Union) tomato paste processors when the SACU tomato production cannot satisfy the quantities required by the downstream further processors of tomato paste.

4. APPLICATION

- 4.1 Applications for rebate permits must be addressed to the Chief Commissioner, International Trade Administration Commission, Private Bag X 753, Pretoria or delivered by hand to the dti Campus (Block E), 77 Meintjies Street, Sunnyside, Pretoria.
- 4.2 Applications for permits must be submitted according to the requirements as outlined in the application form. If the space provided in the application form is insufficient, please use the format of the application form to submit the requested information.
- 4.3 If all the information requested in the application form is not submitted, the application is deficient and will not be considered, and it will be returned to the applicant.
- 4.4 At least fourteen working (14) days must be allowed for the processing of rebate permit applications and the issuing of the rebate permit.

- 4.5 Rebate permits may not be transferred in any manner by the holder thereof, to any other person, or be used to the benefit of any person, not named in the permits. Input material that has been imported under this rebate item cannot be sold on.
- 4.6 Each rebate permit issued defines the period during which the goods concerned can be cleared under rebate, and the period shall be for a calendar year starting from the date on which the permit was issued or a shorter period as requested by the applicant or as decided upon by ITAC.

5. CONDITIONS

- 5.1 Only the SACU processors of bulk tomato paste will qualify for a permit under this rebate provision.
- 5.2 Permits will only be issued after it has been established that the SACU tomato production cannot meet the demand for bulk tomato paste by downstream manufactures of tomato paste based products.
- 5.3 The application must be accompanied by a letter, with a date not older than 30 days from the date of the application, from the SACU tomato paste manufacture(s) as proof that the SACU manufacturer(s) cannot supply the sufficient quantities of the product in question and currently have no tomato paste left over (in bulk 200 li. or less) to supply the domestic market.
- 5.4 Should, after receipt of the SACU tomato paste manufacture(s) response, or in absence of such, information be available that the downstream manufactures of tomato paste based products are unable to source the required quantity of bulk tomato paste, the quantity of bulk tomato paste required should be submitted by the applicant for ease of verification purposes by ITAC. ITAC will be able to issue a permit with or despite the required agreement within the SACU tomato paste manufacture(s).
- 5.5. Any request for an amendment of a rebate permit must be forwarded to ITAC for consideration. Amendments will only be considered in the following instances:
- a) Error by ITAC on permit;
 - b) Error by applicant regarding product description or tariff subheading. This will only be processed if request is accompanied by a confirmation from SARS in this regard.
- 5.6 The applicant must submit a Tax Clearance certificate.
- 5.7 The applicant must comply with labour laws and agreements gazetted by the Department of Labour.
- 5.8 The applicant must provide in each permit application the number of jobs it expects to create annually as a result of the rebate. The applicant will submit an annual report on its job creation.

- 5.9 Should any party displace a permit, the applicant should submit an affidavit on a company letterhead endorsed by a Commissioner of Oath, stating that the permit was lost. ITAC will issue a new permit. Should the lost permit be found the applicant should return such a permit to ITAC.

6. Non-compliance to the conditions of permits

If there is a reason to believe that any condition of a permit issued in terms of this rebate provision is not complied with, the consignment in terms of which the rebate was used can be seized by ITAC. Where non-compliance is established, appropriate steps will be taken in terms of the International Trade Administration Act and the Customs and Excise Act and these can include, criminal charges, withdrawal of the permit or permits concerned and/or the rejection of future applications for permits.

Annexure 1.3**GUIDELINES AND CONDITIONS PERTAINING TO THE TEMPORARY REBATE PROVISIONS FOR FRESH, CHILLED OR FROZEN SALMON USED IN THE PROCESSING THEREOF****1. PURPOSE**

- 1.1 The purpose of this document is to provide a reference and procedural guide for the application for a permit in terms of the rebate provision for fresh, chilled or frozen salmon used in the processing thereof.

2. SCOPE

- 2.1 The scope of this document covers the application process by applicants for a permit in terms of the above mentioned rebate provision.

3. THE PURPOSE OF THE REBATE

- 3.1 The purpose of the rebate item is to assist SACU processors of Salmon to import fresh, chilled or frozen salmon, which is used in the processing thereof, duty free.

4. APPLICATION

- 4.1 Applications for rebate permits must be addressed to the International Trade Administration Commission, Private Bag X 753, Pretoria or delivered by hand to the DTI Campus (Block E), 77 Meintjies Street, Sunnyside, Pretoria.
- 4.2 Applications for permits must be submitted according to the requirements as outlined in the application form. If the space provided in the application form is insufficient, please use the format of the application form to submit the requested information.
- 4.3 If all the information requested in the application form is not submitted, the application is deficient and will not be considered, and it will be returned to the applicant.
- 4.4 At least fourteen working (14) days must be allowed for the processing of rebate permit applications and the issuing of the rebate permit.
- 4.5 Each rebate permit defines the period during which the goods cleared must be used for the processing of fresh, chilled or frozen salmon. The rebate permit will be valid for twelve months from date of issue, or a shorter period as decided upon by ITAC.

- 4.6 Rebate permits may not be transferred in any manner by the holder thereof, to any other person, or be used to the benefit of any person, not named in the permits. Input material that has been imported under this rebate item cannot be sold on.

5. CONDITIONS

- 5.1 Only processors of fresh, chilled or frozen salmon qualifies for a permit.
- 5.2 The application form must be accompanied by a letter of support by both of the following associations:
- 5.2.1 The Western Cape Trout Association
- 5.2.2 The Mpumalanga Trout Association

6 NON-COMPLIANCE TO THE CONDITIONS OF PERMITS:

If there is a reason to believe that any condition of a permit issued in terms of this rebate provision is not complied with, the consignment in terms of which the rebate was used can be seized by ITAC. Where non-compliance is established, appropriate steps will be taken in terms of the International Trade Administration Act and the Customs and Excise Act and these can include, criminal charges, withdrawal of the permit or permits concerned and/or the rejection of future applications for permits.

Annexure 1.4**GUIDELINES AND CONDITIONS PERTAINING TO THE REBATE PROVISION 307.01/15.18/01.04 FOR THE IMPORTATION OF DEHYDRATED CASTOR OIL (1518.00.90) USED FOR THE MANUFACTURE OF ALKYD RESINS, IN PRIMARY FORM****1. PURPOSE**

- 1.1 The purpose of this document is to provide a reference and procedural guide for the application for a permit in terms of the rebate provision 307.01/15.18/01.04 for the importation of dehydrated castor oil (1518.00.90) used for the manufacture of alkyd resins, in primary form. The rebate provision reads as follows: "Dehydrated castor oil, classifiable in tariff subheading 158.00.90, for use in the manufacture of alkyd resins in primary form, classifiable in tariff subheading 3907.50 in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit."

2. SCOPE

- 2.1 The scope of this document covers the application process by applicants for a permit in terms of the above mentioned rebate provision.

3. THE PURPOSE OF THE REBATE

- 3.1 The purpose of the rebate item is to assist SACU (Southern Africa Custom Union) alkyd resins producers when the SACU castor oil seed production is not in a position to satisfy the quantities required by the downstream dehydrated castor oil manufacturers.

4. APPLICATION

- 4.1 Applications for rebate permits must be addressed to the Chief Commissioner, International Trade Administration Commission, Private Bag X753, Pretoria, 0001, or delivered by hand to the DTI Campus (Block E), 77 Meintjies Street, Sunnyside, Pretoria.
- 4.2 Applications for permits must be submitted according to the requirements as outlined in the application form. If the space provided in the application form is insufficient, please use the format of the application form to submit the requested information.

- 4.3 If all the information requested in the application form is not submitted, the application is deficient and will not be considered, and it will be returned to the applicant.
- 4.4 At least fourteen working (14) days must be allowed for the processing of rebate permit applications and the issuing of the rebate permit.
- 4.5 Rebate permits may not be transferred in any manner by the holder thereof, to any other person, or be used to the benefit of any person, not named in the permits. Input material that has been imported under this rebate item cannot be sold on.
- 4.6 Each rebate permit issued defines the period during which the goods concerned can be cleared under rebate, and the period shall be for a calendar year starting from the date on which the permit was issued or a shorter period as requested by the applicant or as decided upon by ITAC.

5. CONDITIONS

- 5.1 Only the SACU alkyd resins producers will qualify for a permit under this rebate provision.
- 5.2 Only after it has been established that the SACU castor oil seed production cannot meet the demand for dehydrated castor oil by the alkyd resins producers, permits will be issued.
- 5.3 Permits, after consultation with the National Agricultural Marketing Council and South African Oil Processors Association will only be issued once local production of castor oil seed has been utilized. The National Agricultural Marketing Council and the South African Oil Processors Association will be given seven (7) working days to respond to the request for the issuing of permits.
- 5.4 Should, information be available that the alkyd resins producers are unable to source the required quantity of dehydrated castor oil, from the domestic sources, the quantity of dehydrated castor oil required must be provided by the applicant for verification purposes by ITAC, upon which ITAC will issue a rebate permit.
- 5.5 Any request for an amendment of a rebate permit must be forwarded to ITAC for consideration. Amendments will only be considered in the following instances:
 - a) Error by ITAC on permit;

b) Error by applicant regarding product description or tariff subheading. This will only be processed if request is accompanied by a confirmation from SARS in this regard.

- 5.6 The applicant must submit a Tax Clearance certificate.
- 5.7 The applicant must comply with labour laws and agreements gazetted by the Department of Labour.
- 5.8 The applicant must provide in each permit application the number of jobs it expects to create annually as a result of the rebate. The applicant must submit an annual report on the jobs created.
- 5.9 Should any party displace a permit, the applicant should submit an affidavit on a company letterhead endorsed by a Commissioner of Oath, stating that the permit was lost. ITAC will then issue a new permit. Should the lost permit be found the applicant should return such a permit to ITAC.

6. NON-COMPLIANCE TO THE CONDITIONS OF PERMITS:

If there is a reason to believe that any condition of a permit issued in terms of this rebate provision is not complied with, the consignment in terms of which the rebate was used can be seized by ITAC. Where non-compliance is established, appropriate steps will be taken in terms of the International Trade Administration Act and the Customs and Excise Act and these can include, criminal charges, withdrawal of the permit or permits concerned and/or the rejection of future applications for permits.

Annexure 1.5

GUIDELINES REGARDING APPLICATIONS FOR PERMITS IN TERMS OF THE PROVISION UNDER REBATE ITEM 311.02/63.09/01.04 FOR RECOVERY OF FIBRES OF SCHEDULE 3 TO THE CUSTOMS AND EXCISE ACT.

1. APPLICATION

Applicants must register with the South African Revenue Service (SARS) as users of rebate item 311.02/63.09/01.04 before applying for rebate permits.

Applications for rebate permits must be addressed to the International Trade Administration Commission, Private Bag X 753, Pretoria or delivered by hand to the DTI Campus, (Block E), 77 Meintjies Street, Sunnyside, Pretoria.

Applications for permits must be submitted according to the requirements as outlined reflected in the attached application form. If the space provided in the application form is insufficient, please use the format of the application form to submit the requested information.

If all the information requested in the application form is not submitted, the application is deficient and will not be considered, and it will be returned to the applicant.

At least fourteen working (14) days must be allowed for the processing of rebate permit applications and the issuing of the rebate permit.

Worn clothing and other worn articles of textile materials are subject to Import Control conditions and an import permit will only be issued in instances where a rebate permit has already been obtained.

Each rebate permit defines the period during which the goods must be used for the recovery of fibers. The rebate permit will be valid for twelve months or a shorter period as decided upon by ITAC.

Rebate and Import Control permits may not be transferred in any manner by the holder thereof, to any other person, or be used to the benefit of any person, not named in the permits.

Input material that has been imported under this rebate item cannot be sold on.

2. CONDITIONS OF PERMITS

2.1 Rebate permits and import control permits issued will be subject to the following conditions:

2.1.1 Movement of clothing and other textile material

There shall be no movement of any clothing or articles of textile materials from the premises, described in the application as the premises where the fibers will be recovered. Any clothing or articles of textile materials include worn, used, and new clothing and articles of textile materials obtained from sources in South Africa or imported from any country.

2.1.2 Goods suitable for the recovery of fibers

Only worn clothing and other worn articles of textile material of natural fibers (excluding those containing cotton) are regarded as suitable for the recovery of fibers.

Articles of worn clothing allowed to be imported are jerseys, pullovers, scarves and caps of wool, acrylic and other natural fibers (excluding those containing cotton).

2.1.3 Location and requirements of rebate store

The rebate store must be situated on the manufacturer's registered factory premises. These premises must be physically separated from premises where any activity

other than the recovery of fibers is taking place. The premises must exclusively be used for the recovery of fibers and the storage of clothing and other articles of textile material obtained for the purpose of the recovery of fibers.

All manufacturers under this rebate item must comply with the following rebate store requirements:

- Rebate stores must be substantially constructed and must offer the maximum security possible. The walls must be extended to the ceiling, and suitable steps must be taken to prevent access to the materials over the walls.
- The doors must be lockable and suitably equipped with fastenings for Customs locks.
- The windows, if any, must be fitted with bars.
- The rebate store must have one entry point only.

2.1.4 Notification requirement

Desmond Daniel, Manager: Inspectorate of the Directorate Import and Export Control [Fax number (012) 394 4606 and Telephone no (012) 394 3606], e-mail ddaniel@itac.org.za must be notified in writing by the permit holder at least 10 working days in advance of the date of the arrival of consignments of imported worn clothing and other imported worn articles of textile materials at its premises.

The notification must state:

- Anticipated date or dates of arrival of the goods concerned at the premises;
- The mass and invoice value in Rand of the goods concerned; and
- A description of the goods reflecting the type of clothing, type of article of textile material and whether the goods are new, used or worn.

The Inspectorate of the Directorate Import and Export Control must be informed in writing by the permit holder of the details of any clothing and any article of textile material obtained in South Africa for the purpose of the recovery of fibers, that are

kept on the premises and which are described in the rebate permit or permits issued to the importer. Any clothing or other articles of textile material includes worn, used and new clothing and other articles of textile material.

2.1.5 Documentation Requirement

The following documents must be available on the day of physical inspection:

- SARS release notification
- Copy of the import permit notification
- Copy of the rebate permit.
- Copy of the Bill of Entry
- Copy of invoice as provided by the supplier
- Copy of Bill of Lading

A Rebate register, as required by SARS, must be kept in respect of worn clothing and other worn articles of textile materials cleared under rebate of the duty.

Records must be kept of imported worn clothing and other worn articles of textile material for the recovery of fibers for at least five years. These records must provide a clear documentation trail from the point of order to the actual import of the goods.

Records must be kept of any clothing and any other article of textile materials obtained by the permit holder in South Africa and that enters the premises described in the permit or permits issued to the permit holder.

These records must contain the following:

- The name, postal address, e-mail address and telephone number of the firm or copy of I. D. Document and other contact details of the person from whom the clothing or other articles of textile material was purchased.
- The date of the purchase
- The mass (kg) and sales value (R) of the clothing or other articles of textile material
- A description of the clothing and other articles of textile materials purchased, indicating the type of clothing, type of other articles of textile material and whether the goods are new, used or worn
- The date on which the clothing and the other articles of textile materials entered the premises.

Invoices reflecting the sale of fibers recovered from worn clothing and other worn articles of textile materials obtained in terms of rebate permits must be kept for at least five years. These records must include the date, mass (kg) and sales value of each sale and the name, addresses (postal and street) and telephone number of each purchaser.

Invoices reflecting the sale of fibers recovered from clothing and other articles of textile materials obtained in South Africa must be kept for at least five years. These records must include the date, mass (kg) and sales value of each sale and the name, address (postal and street) and telephone number of each purchaser.

2.1.6 Requirements in respect of goods not suitable for the recovery of fibers

Any clothing and other articles of textile material that enter the premises that are not suitable for the recovery of fibers, must be cut up at the premises, within 10 working days of being identified as not suitable for the recovery of fibers.

Any product not suitable for the recovery of fibers, such as zips, that are removed from the consignment must be destroyed within 10 working days of being removed

from the clothing or other articles of textile materials, with the exception of buttons. Buttons removed from clothing or other articles of textile material must be disposed of within 10 working days after removal. Proper records must be kept with regards to the disposal of such goods.

The non-suitable material may only be removed from the premises in terms of a written authorization issued by the Manager: Inspectorate of the Directorate Import and Export Control in which authorization the nature and mass of the goods, the date or dates on which the goods will be removed from the premises and the destination of the goods are fully described.

Requests to obtain above authorization must be in writing and submitted to the Manager: Inspectorate of the Directorate Import and Export Control at least 15 working days before the date on which authorization is required. Should waste be removed more frequently, requests need to be submitted to the Manager: Inspectorate of the Directorate Import and Export Control at least five working days before the date on which authorization is required. Requests must describe the nature and mass of the goods, the planned date or dates of the removal of the goods from the premises and the designation of the goods.

2.1.7 Inspections by the Inspectorate: Import and Export Control of the International Trade Administration Commission

Investigators from the Inspectorate of the Directorate Import and Export Control will visit permit holders and the premises of permit holders to inspect and to investigate any matter or record related to the importation and the recovery of fibers. This includes the inspection of the goods cleared in terms of permits, any other goods that enter the premises and any fibers and waste that leave or came from the premises.

3. NON-COMPLIANCE TO THE CONDITIONS OF PERMITS

If there is a reason to believe that any condition of a permit issued in terms of this rebate provision is not complied with, the consignment in terms of which the rebate was used can be seized by ITAC. Where non-compliance is established, appropriate steps will be taken in terms of the International Trade Administration Act and the Customs and Excise Act and these can include, criminal charges, withdrawal of the permit or permits concerned and/or the rejection of future applications for permits.