

**NOTICE 51 OF 2015****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](http://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**

DESCRIPTION OF REBATE PROVISION	ANNEXURE	PAGE OF NOTICE
Guidelines, rules and conditions pertaining to rebate items 460.06/2903/02.00 or 460.06/3817/01.00 for Tetrachloroethylene and mixed Alkyl benzenes	Annexure 1.1	2
Guidelines, rules and conditions pertaining to rebate item 306.15/2815.11/01.06 for solid sodium hydroxide for use in the extraction of uranium oxide	Annexure 1.2	4
Guidelines, rules and conditions pertaining to rebate item 460.07/3920.49/01.06 or 460.07/3920.49/02.06 for the anti-dumping duty on plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC)	Annexure 1.3	6
Guidelines, rules and conditions pertaining to permits issued under rebate item 306.01/2815.11/02.06 for solid sodium hydroxide (caustic soda) classifiable under tariff subheading 2815.11, for use in the manufacture of sodium metasilicates classifiable under tariff subheading 2839.11	Annexure 1.4	8

**Annexure 1.1****GUIDELINES, RULES AND CONDITIONS PERTAINING TO REBATE ITEMS  
460.06/2903/02.00 OR 460.06/3817/01.00 FOR TETRACHLOROETHYLENE AND  
MIXED ALKYL BENZENES**

1. Applicants must register with South African Revenue Service (SARS) as users of rebate items 460.06/2903/02.00 or 460.06/3817/01.00 before applying for permits, and they must acquaint themselves with the requirements of SARS.
2. 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, C/o Meintjies Street and Robert Sobukwe Str, Sunnyside, Pretoria.
3. Applications for permits must be submitted according to the requirements of 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. 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.
5. At least fourteen (14) working days should be allowed for the processing of applications and the issue of permits.
6. 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.
7. Rebate permit issued will be subject to the following conditions:
  - 7.1 a letter with a date, not older than 30 days from the date of application, from the local manufacturer should be submitted as proof that the local manufacturer(s) cannot supply sufficient quantities of the product in question;
  - 7.2 the applicant can request the manufacturer to respond within 14 days of their request. Should the local manufacturers of the product concerned not be able to supply the quantity requested, the applicant(s) need to obtain a confirmation letter from the manufacturer stating that they are not able to supply. The original letter needs to be submitted with the application form;
  - 7.3 should the manufacturer unreasonably refuse to provide such a confirmation letter; ITAC will write a letter to the manufacturer informing them of the application and requesting them to confirm their production and production capacity. The manufacturer will then be allowed 7 days to respond to this letter. Should the manufacturer respond within the 7 day period, the information provided will be taken into account during the decision making process; and

- 7.4 should, after receipt of the manufacturers response, or in the absence of such response, information be available that reflects that the manufacturer is reasonably unable to supply the quality and quantity of the product concerned required, ITAC will be able to issue a permit without, or despite, the required letter of confirmation by the manufacturer;
  - 7.5 proof of the Applicant's registration with South African Revenue Service (SARS) in terms of rebate item 460.06/2903/02.00 or 460.06/3817/01.00 must be submitted with the application;
  - 7.6 the applicant must submit a VAT Certificate and a Tax Clearance Certificate; and
  - 7.7 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 to ITAC an annual report on its job creation performance.
- 8 Rebate permits may not be transferred in any manner by the holder thereof, to any other person, or be used for the benefit of any person, not named in the permits.
9. 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.
- Note: No amendments of the statistical unit (quantity or value), which was applied for, will be considered – a new application has to be submitted in such instances together with the original previous permit.**
10. 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.
11. Extension of the date as indicated on the 460.06 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.
12. 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. If it is established that non-compliance took place, appropriate steps will be taken. These steps will be taken in terms of the International Trade Administration Act, and may include, criminal charges, withdrawal of the permit or permits concerned and/or the rejection of future applications for permits.

## Annexure 1.2

**GUIDELINES, RULES AND CONDITIONS PERTAINING TO REBATE ITEM  
306.15/2815.11/01.06 FOR SOLID SODIUM HYDROXIDE FOR USE IN THE  
EXTRACTION OF URANIUM OXIDE**

1. Applicants must register with South African Revenue Service (SARS) as users of rebate provision 306.15/2815.11/01.06 and they must acquaint themselves with the requirements of SARS.
2. 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, C/o Meintjies Street and Robert Sobukwe Street, Sunnyside, Pretoria.
3. Applications for permits must be submitted according to the requirements of 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. 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.
5. At least fourteen (14) working days should be allowed for the processing of applications and the issue of permits.
6. 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.
7. Rebate permit issued will be subject to the following conditions:
  - 7.1 the applicant must submit a VAT Certificate and a Tax Clearance Certificate;
  - 7.2 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 to ITAC an annual report on its job creation performance;
  - 7.3 the applicant(s) need to consult with the local manufacturers of caustic soda to confirm if they are able to supply a reasonable quality and quantity of the Membrane cell grade of caustic soda as required;
  - 7.4 the applicant can request the manufacturer to respond within 14 days of their request. Should the local manufacturers of caustic soda not be able to supply the quantity requested, the applicant(s) need to obtain a confirmation letter from the manufacturer stating that they are not able to supply. The original letter needs to be submitted with the application form;

7.5 if the manufacturer unreasonably refuses to provide such a confirmation letter, ITAC will write a letter to the manufacturer informing them of the application and requesting them to confirm their production and production capacity. The manufacturer will then be allowed 7 days to respond to this letter. Should the manufacturer respond within the 7 day period, the information provided will be taken into account during the decision making process; and

7.6 should, after receipt of the manufacturers response, or in the absence of such response, information be available that reflects that the manufacturer is reasonably unable to supply the quality and quantity of caustic soda required, ITAC will be able to issue a permit without, or despite, the required letter of confirmation by the manufacturer.

8. Rebate permit 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.
9. 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.

**Note: No amendments of the statistical unit (quantity or value), which was applied for, will be considered – a new application has to be submitted in such instances together with the original previous permit.**

10. 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.
11. Extension of the date as indicated on the rebate item No.306.15/2815.11/01.06 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.
12. 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. If it is established that non-compliance took place, appropriate steps will be taken in terms of the International Trade Administration Act. These may include, criminal charges, withdrawal of the permit or permits concerned and/or the rejection of future applications for permits.

## Annexure 1.3

**GUIDELINES, RULES AND CONDITIONS PERTAINING TO REBATE ITEM 460.07/3920.49/01.06 OR 460.07/3920.49/02.06 FOR THE ANTI-DUMPING DUTY ON PLATES, SHEETS, FILM, FOIL AND STRIP OF POLYMERS OF VINYL CHLORIDE (PVC)**

1. Applicants must register with South African Revenue Service (SARS) as users of rebate items 460.07/3920.49/01.06 or 460.07/3920.49/02.06 before applying for permits, and they must acquaint themselves with the requirements of SARS.
2. 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, 0002.
3. Applications for permits must be submitted according to the requirements of 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. 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.
5. At least fourteen (14) working days should be allowed for the processing of applications and the issue of permits.
6. Each rebate permit issued defines the period during which the goods concerned can be cleared with rebate of the anti-dumping 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.
7. Rebate permits issued will be subject to the following conditions:
  - 7.1 there should be an intention by the Applicant(s) that the goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or Dimm cards and a change in tariff heading;
  - 7.2 ITAC should physically inspect the equipment and manufacturing process prior to the issue of a rebate permit;
  - 7.3 letters from the local manufacturer should be submitted as proof that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards;

- 7.4 proof of the Applicant's registration with South African Revenue Service (SARS) in terms of rebate items 460.07/3920.49/01.06 or 460.07/3920.49/02.06 must be submitted with the application;
- 7.5 the applicant must submit a VAT Certificate and a Tax Clearance Certificate;
- 8 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.
- 9 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. If it is established that non-compliance took place, appropriate steps will be taken in terms of the International Trade Administration Act. These may include, criminal charges, withdrawal of the permit or permits concerned and/or the rejection of future applications for permits.

**Annexure 1.4****GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEM 306.01/2815.11/02.06 FOR SOLID SODIUM HYDROXIDE (CAUSTIC SODA) CLASSIFIABLE UNDER TARIFF SUBHEADING 2815.11, FOR USE IN THE MANUFACTURE OF SODIUM METASILICATES CLASSIFIABLE UNDER TARIFF SUBHEADING 2839.11**

1. Applicants must register with the South African Revenue Service (SARS) as users of rebate provision 306.01/2815.11/02.06 and they must acquaint themselves with the requirements of SARS.
2. 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, C/o Meintjies street and Esselen street, Sunnyside, Pretoria.
3. Applications for permits must be submitted according to the requirements of 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. 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.
5. At least fourteen (14) working days should be allowed for the processing of applications and the issue of permits.
6. 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.
7. Rebate permit issued will be subject to the following conditions:
  - 7.1 the applicant must submit a VAT Certificate and a Tax Clearance Certificate;
  - 7.2 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 to ITAC an annual report on its job creation performance;
  - 7.3 the applicant(s) need to consult with the local manufacturers of caustic soda to confirm if they are able to supply a reasonable quantity of the Membrane cell grade of caustic soda as required;
  - 7.4 the applicant can request the manufacturer to respond within 14 days of their request. Should the local manufacturers of caustic soda not be able to supply the quantity requested, the applicant(s) need to obtain a confirmation letter from the manufacturer stating that they are not able to supply. The original letter needs to be submitted with the application form;



7.5 if the manufacturer unreasonably refuses to provide such a confirmation letter, ITAC will write a letter to the manufacturer informing them of the application and requesting them to confirm their production and production capacity. The manufacturer will then be allowed 7 days to respond to this letter. Should the manufacturer respond within the 7 day period, the information provided will be taken into account during the decision making process; and

7.6 should, after receipt of the manufacturers response, or in the absence of such response, information be available that reflects that the manufacturer is reasonably unable to supply the quantity of caustic soda required, ITAC will be able to issue a permit without, or despite, the required letter of confirmation by the manufacturer.

8. Rebate permit 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.
9. 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 the request is accompanied by a confirmation from SARS in this regard.

**Note: No amendments of the statistical unit (quantity or value), which was applied for, will be considered – a new application has to be submitted in such instances together with the original previous permit.**

10. 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.
11. Extension of the date as indicated on the rebate permit will only be permitted for a period up to 3 months and only in instances where:
- c) an applicant has submitted a letter and supporting documents giving verifiable reasons for the extension; and
  - d) the permit has not expired.
12. 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. If it is established that non-compliance took place, appropriate steps will be taken. These steps will be taken in terms of the International Trade Administration Act and can include, criminal charges, withdrawal of the permit or permits concerned and/or the rejection of future applications for permits.