

**DEPARTMENT OF TRADE AND INDUSTRY
NOTICE 832 OF 2015**

INTERNATIONAL TRADE ADMINISTRATION COMMISSION OF SA

**GUIDELINES PERTAINING TO REBATE OF THE DUTY ON VARIOUS REBATE
PROVISIONS IN TERMS OF 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 in this notice, 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 must be obtained from the International Trade Administration Commission of South Africa (ITAC), Private Bag x 754, 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
Guidelines, rules and conditions pertaining to rebate items 306.06/2815.11/01.06 and 306.06/2815.12/01.06 for rebate of the duty on solid and liquid caustic soda for the manufacture of laundry and toilet soaps	Annexure 1.1

ANNEXURE 1.1**GUIDELINES, RULES AND CONDITIONS PERTAINING TO REBATE ITEMS 306.06/2815.11/01.06 AND 306.06/2815.12/01.06 FOR REBATE OF THE DUTY ON SOLID AND LIQUID CAUSTIC SODA FOR THE MANUFACTURE OF LAUNDRY AND TOILET SOAPS**

1. Applications for permits must be addressed to the International Trade Administration Commission of South Africa (ITAC), Private Bag X 753, Pretoria or delivered by hand at the DTI Campus, Block E, C/o Meintjies street and Robert Sobukwe street, Sunnyside, Pretoria.
2. Applications for permits must be submitted according to the requirements laid down 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 (14) working days should be allowed for the processing of applications and the issue of permits, provided that all the necessary information has been submitted.
5. Each rebate permit 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 permit issued will be subject to the following conditions:
 - 6.1 The applicant must submit a Tax Clearance Certificate and VAT Certificate;
 - 6.2 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;
 - 6.3 The applicant(s) must consult with the local manufacturers of caustic soda to confirm if they are able to supply a reasonable quality and quantity of caustic soda as required;
 - 6.4 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) must obtain a confirmation letter from the manufacturer stating that they are not able to supply and the reasons therefor. The original letter must be submitted with the application form;

- 6.5 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
- 6.6 Should, after receipt of the manufacturers response, or in the absence of such response, information be available that reflects that the manufacturer is 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.
7. 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 on the permits.
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.
- Note: No amendments to the quantity or value, which was applied for, will be considered – a new application has to be submitted in such instances together with the original permit.**
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 must return this original permit to ITAC.
10. Extension of the date as indicated on the rebate items:
306.06/2815.11/01.06 and 306.06/2815.12/01.06 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.
11. If there is reasonable suspicion that any condition of this permit has not been complied with, the consignment in terms of which the rebate permit was issued may be seized by ITAC. If it is established that there was non-compliance, appropriate steps will be taken. These steps will be taken in terms of the International Trade Administration Act and the Customs and Excise Act, and can include criminal charges, withdrawal of the permit or permits concerned and/or the rejection of future applications for permits.