

DEPARTMENT OF TRADE AND INDUSTRY
NOTICE 818 OF 2015
INTERNATIONAL TRADE ADMINISTRATION COMMISSION OF SA

**GUIDELINES PERTAINING TO REBATE OF THE DUTY ON VARIOUS REBATE
PROVISION INTERMS 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 the 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 need to be obtained from the International Trade Administration Commission of South Africa (ITAC), Private Bag X754, Pretoria

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

Schedule of Rebate Provision

DESCRIPTION OF REBATE PROVISION	ANNEXURE
Guidelines and conditions pertaining to permits issued under rebate item 460.13/70.10/01.04 for rebate of duty on glass bottles of a metric capacity for packaging of mineral water, beer, wine and spirituous beverages	Annexure A1.1
Guidelines and conditions pertaining to permits issued under rebate item 460.14/7117.19/01.06 for rebate of duty on bracelets and pendants, of stainless steel, incorporating a plate engraved with medical insignia for engraving with medical particulars of an individual	Annexure A1.2
Guidelines and conditions pertaining to permits issued under rebate item 460.15/7306.30/01.06 for rebate of duty on tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non- alloy steel to be used in the manufacture of automotive brake lines and fuel line assembly	Annexure A1.3
Guidelines and conditions pertaining to permits issued under rebate item 460.13/70.10/01.04 for motor cars and other motor vehicles principally designed for the transport of persons, including station wagon (excluding racing cars) adapted or to be adapted to be driven solely by physically disabled person	Annexure A1.4
Guidelines and conditions pertaining to permits issued under rebate item 460.15/7306.30/01.06 for motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars) adapted or to be adapted to be used for the transport of physically disabled persons.	Annexure A1.5

Annexure A1.1**GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEM****460.13/70.10/01.04 FOR GLASS BOTTLES OF A METRIC CAPACITY, FOR THE PACKING OF MINERAL WATER, BEER, WINE AND SPIRITUOUS BEVERAGES****1. PURPOSE**

- 1.1 This document serves to provide reference and procedural guidelines, for the application of permits in terms of rebate provision of 460.13/70.10/01.

2. REBATE PROVISION

- 2.1 Rebate item 460.13/70.10/01.04 of Schedule No. 4, Part 2 of the Customs and Excise Act No. 91 of 1964 (Customs and Excise Act) makes provision for rebate of the full duty on:

“Glass bottles of a metric capacity, for the packing of mineral water, beer, wine and spirituous beverages, in such quantities and at such times as the International Trade Administration Commission (ITAC), may allow by specific permit.”

3. APPLICATION PROCEDURES

- 3.1 The applicant shall provide ITAC with the required information as per the relevant application form. Should the space provided in the application form not be sufficient, applicants may use the format of the application form as a guide of the format in which the required information should be submitted.
- 3.2 These Guidelines should be read and understood before completing the application form. Completed original applications for permits may be forwarded to:

The Senior Manager: Tariff Investigations II
International Trade Administration Commission of South Africa
Private Bag X 753
Pretoria, 0001

Or hand delivered to:
Block E, 1st Floor
DTI Campus
77 Meintjies Street
Sunnyside
Pretoria
0002

3.3 Should an application be found to be deficient, it will not be further processed and the applicant will be informed accordingly. An application will be regarded as deficient if the following is found:

- The application is not submitted in the correct format (**Annexure A**).
- The application does not comply with the guidelines, rules and conditions as set out in this document.
- The requested information is not submitted
- The application contains conflicting information.
- The application contains incorrect information.

Applicants who submitted deficient applications must re-submit duly completed application forms to replace deficient application forms, should they wish to proceed.

3.3 Applications must be made well in advance of the shipment of the goods, as rebate permits will not be issued retrospectively. Applicants should allow an issuance period of approximately 14 days from date of the ITAC receiving a properly documented application.

- 3.4 Permits for rebate items 460.13/70.10/01.04 are valid for the period stipulated on the permit issued and no extensions will be granted.
- 3.5 The permits are issued at the discretion of the ITAC. Should the application be rejected; the applicant will be informed in writing of the decision and the reasons therefore.

4. APPLICABLE CONDITIONS

- 4.2 Applicants must fully comply with all the relevant South African Revenue Services (SARS) provisions and requirements.
- 4.3 Any request for an amendment of the rebate permit will only be considered when an error was made by ITAC upon the issuance of a permit.

Note: No amendments will be effected in instances where the applicant has submitted incorrect information and a new application will therefore be required.

- 4.4 Should the concerned party displace a permit, the applicant may be required to submit an affidavit on a company letterhead endorsed by a Commissioner of Oaths, stating that the permit was lost and provide reasons. ITAC may consider issuing a replacement of the lost original permit provided the above is duly submitted.

5. NON-COMPLIANCE

- 5.2 Where non-compliance is detected, appropriate action will be taken against the relevant party in terms of the International Trade Administration (ITA) Act and the Customs and Excise Act. This action may include (but is not limited to) criminal charges, withdrawal of the permit/s concerned and/or the rejection of future applications for permits.

- 5.3 Should it be found that the goods imported in terms of the rebate permit are used for any other purpose than that described in the rebate provision and in the permit; the applicable customs duty and penalties will be imposed by SARS.

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Annexure A1.2**GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED
UNDER REBATE ITEM****460.14/7117.19/01.06 FOR BRACELETS AND PENDANTS, OF STAINLESS STEEL,
INCORPORATING A PLATE ENGRAVED WITH MEDICAL INSIGNIA FOR ENGRAVING
WITH MEDICAL PARTICULARS OF AN INDIVIDUAL****1. PURPOSE**

- 1.1 This document serves to provide reference and procedural guidelines for the application of permits in terms of rebate provision 460.14/7117.19/01.06.

2. REBATE PROVISION

- 2.1 Rebate item 460.14/7117.19 of Schedule No. 4, Part 2 of the Customs and Excise Act No. 91 of 1964 (Customs and Excise Act) makes provision for rebate of the full duty on:

“Bracelets and pendants, of stainless steel, incorporating a plate engraved with medical insignia for engraving with medical particulars of an individual, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit”.

3. APPLICATION PROCEDURES

- 3.1 Applicants must register with South African Revenue Service (SARS) as users of the rebate provision, and they must acquaint themselves with the requirement of SARS.
- 3.2 The applicant shall provide the ITAC with the required information as per the relevant application form. Should the space provided in the application form not

be sufficient, applicants may use the format of the application form as a guide of the format in which the required information should be submitted.

- 3.3 These Guidelines should be read and understood before completing the application form. Completed original applications for permits may be forwarded to:

The Senior Manager: Tariff Investigations II
International Trade Administration Commission of South Africa
Private Bag X 753
Pretoria, 0001

Or hand delivered to:

Block E, 1st Floor
DTI Campus
77 Meintjies Street
Sunnyside
Pretoria
0002

- 3.4 Should an application be found to be deficient, it will not be further processed and the applicant will be informed accordingly. An application will be regarded as deficient if the following, but not limited to, is applicable:

- The application is not submitted in the correct format (**Annexure A**).
- The application does not comply with the guidelines, rules and conditions as set out in this document.
- The requested information is not submitted
- The application contains conflicting information.
- The application contains incorrect information.

Applicants who submitted deficient applications will be required to re-submit duly completed application forms to replace deficient application forms, should they wish to proceed.

- 3.5 Applications must be made well in advance of the importation of the goods, as rebate permits will not be issued retrospectively. Applicants should allow an issuance period of approximately 14 days from the date of the ITAC receiving a properly documented application.
- 3.6 Permits for rebate item 460.14/7117.19/01.06 are valid for the period of 12 months stipulated on the permit issued and no extensions will be granted.
- 3.7 The permits are issued at the discretion of the ITAC. Should the application be rejected; the applicant will be informed in writing of the decision and the reasons therefore.

4. APPLICABLE CONDITIONS

- 4.5 Applicants must fully comply with all the relevant South African Revenue Services (SARS) provisions and requirements.
- 4.6 Any request for an amendment of the rebate permit will only be considered when an error was made by ITAC upon the issuance of a permit.

Note: No amendments will be effected in instances where the applicant has submitted incorrect information and a new application will be required.

- 4.7 Should the concerned party displace a permit, the applicant may be required to submit an affidavit on a company letterhead endorsed by a Commissioner of Oaths, stating that the permit was lost and providing reasons. ITAC may consider issuing a replacement of the lost original permit.

5. NON-COMPLIANCE

- 5.4 Where non-compliance is detected, appropriate action will be taken against the relevant party in terms of the International Trade Administration (ITA) Act and the Customs and Excise Act. This action may include (but is not limited to)

criminal charges, withdrawal of the permit/s concerned and/or the rejection of future applications for permits.

- 5.5 Should it be found that the goods imported in terms of the rebate permit are used for any other purpose than that described in the rebate provision and in the permit the applicable customs duty and penalties will be imposed by SARS.

Annexure A1.3**GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED
UNDER REBATE ITEM**

**460.15/7306.30/01.06 FOR TUBES, PIPES AND HOLLOW PROFILES, WELDED,
OF CIRCULAR CROSS-SECTION, OF IRON OR NON-ALLOY STEEL TO BE
USED IN THE MANUFACTURE OF AUTOMOTIVE BRAKE LINE AND FUEL LINE
ASSEMBLIES**

6. PURPOSE

- 1.1 This document serves to provide reference and procedural guidelines, for the application of permits in terms of rebate provision of 460.15/7306.30/01.06.

7. REBATE PROVISION

- 7.1 Rebate item 460.15/7306.30/01.06 of Schedule No. 4, Part 2 of the Customs and Excise Act No. 91 of 1964 (Customs and Excise Act) makes provision for rebate of the full duty on:

“Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel to be used in the manufacture of brake line and fuel line assemblies.”

8. APPLICATION PROCEDURES

- 8.1 Applicants must register with South African Revenue Service (SARS) as users of the rebate provision, and they must acquaint themselves with the relevant requirement of SARS.
- 8.2 The applicant shall provide the International Trade Administration Commission of SA (ITAC) with the requested information as per the relevant application form. Should the space provided in the application form not be sufficient,

applicants may use the format of the application form as a guide of the form in which the requested information should be submitted.

- 8.3 These Guidelines should be read and understood before completing the application form. Completed and original applications for permits must be forwarded to:

The Senior Manager: Tariff Investigations II
International Trade Administration Commission of SA
Private Bag X 753, Pretoria, 0001

Or hand delivered to:

Block E, 1st Floor
DTI Campus
77 Meintjies Street
Sunnyside
Pretoria
0002

- 3.3 Should an application be found to be deficient, the application will not be further processed and the applicant will be informed accordingly. An application will be regarded as deficient if one or more of the following is applicable:

- The application is not submitted in the correct format (i.e. the applicable application form);
- The application does not comply with the guidelines, rules and conditions as set out in this document;
- The requested information is not submitted;
- The application contains conflicting information; and
- The application contains incorrect information.

Applicants who submitted deficient applications must submit duly completed application forms to replace deficient application forms, should they wish to proceed.

- 3.8 Applications must be made well in advance of the importation of the goods, as rebate permits will not be issued retrospectively. Applicants should allow an issuance period of approximately 14 days from the date of the Commission receiving a properly documented application.
- 3.9 Permits for rebate item 460.15/76.06/01.04 are valid for the period stipulated on the permit issued and no extensions will be granted.
- 3.10 The permits are issued at the discretion of the Commission. Should the Commission decide to reject the application, the applicant shall be informed in writing of the decision and the reasons therefore.

9. APPLICABLE CONDITIONS

- 4.1 Applicants must fully comply with all the relevant SARS provisions.
- 4.2 Any request for an amendment of the rebate permit will only be considered when an error was made by ITAC upon the issuance of a permit.

Note: No amendments will be effected in instances where the applicant has submitted incorrect information and a new application will therefore be required.

10. NON-COMPLIANCE

- 10.1 Where non-compliance is detected, appropriate action will be taken against the relevant party in terms of the International Trade Administration (ITA) Act and the Customs and Excise Act. This action may include (but is not limited to) criminal charges, withdrawal of the permit/s concerned and/or the rejection of future applications for permits.
- 10.2 Should it be found that the goods imported in terms of the rebate permit are used for any other purpose than that described in the rebate provision and in the permit, the applicable customs duty and penalties will be imposed by SARS.

Annexure A1.4**GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEM****460.17/87.03/02.04 FOR MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS, INCLUDING STATION WAGONS (EXCLUDING RACING CARS), ADAPTED OR TO BE ADAPTED TO BE DRIVEN SOLELY BY PHYSICALLY DISABLED PERSONS****11. PURPOSE**

- 1.1 This document serves to provide reference and procedural guidelines, for the application for permits in terms of rebate item 460.17/87.00/04.02 for the importation of motor vehicles at full duty.

12. REBATE PROVISION

- 12.1 Schedule No. 4, Part 2 of the Customs and Excise Act No. 91 of 1964 (Customs and Excise Act) makes provision for:

“460.17/87.03/02.04 for motor cars and other motor vehicles principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person”

- 12.2 ITAC may investigate, evaluate and determine the application and issuing of this specific rebate permit provided that:

- a) Such permit may only be issued to a physically disabled person (who is selfdriven) and;
- b) If such a motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such foregoing acts shall render such motor vehicle liable to the payment of duty on a PRO RATA basis.

13. CONSIDERATIONS

13.1 Rebate permits will be considered if the following are present:

13.1.1 The motor vehicle is a right hand drive and has been homologated by the SABS to comply with the national road safety requirements to register the motor vehicle with the licensing authorities;

13.1.2 The person that applies for the rebate permit is registered in as such with (state the name of the society or association) for persons with physical disabilities;

13.1.3 The motor vehicle has been structurally adapted or will be structurally adapted within a period of three(3) months from the date of importation

Modifications may include among others:

(i) . the floor-pan of the motor vehicle has been modified to incorporate clamps/clips and an anchorage for the safety harness to hold the wheelchair and physically disabled person steady and in position when the motor vehicle is driven .; or

(ii) Brake and accelerator pedals have been extended at the time of importation or will be extended within a period of three months from the date of importation of the motor vehicle.

13.1.4 (iii) he motor vehicle is fitted with specialised hand rails

13.2 Rebate permits will not be considered in the following circumstances:

13.2.1 The motor vehicle is a left hand drive motor vehicle and has not been homologated by the South African Bureau of Standards (SABS) that it complies with the road safety requirements of the licensing authorities;

13.2.2 No structural adaptation is to be or has been made to the motor vehicle to transport persons (Fitting only of a hoist to the motor vehicle is considered to be insufficient on its own).

13.2.3 The motor vehicle is only used occasionally by a non-registered person/organization to transport the physically disabled person.

14. APPLICATION PROCEDURES

14.1 Applicants must fully comply with all the relevant South African Revenue Services (SARS) provisions as users of the rebate.

14.2 The applicant shall submit, to the International Trade Administration Commission of SA (ITAC), a complete application form obtainable and considered by the National Council for Persons with Physical Disabilities in South Africa. This document should be accompanied by the relevant supporting documentation.

These Guidelines should be read and understood before completing the application form. Completed and original applications for permits may be forwarded to:

The Senior Manager: Tariff Investigations II
International Trade Administration Commission of SA
Private Bag X 753, Pretoria, 0001
Or hand delivered to:

Block E, 1st Floor
DTI Campus
77 Meintjies Street
Sunnyside
Pretoria
0002

15. APPLICABLE CONDITIONS

- 5.1 These rebate provisions are strictly for motor vehicles for adaptation for use by or transportation of persons with physical disabilities at such times and under such conditions as the International Trade Administration Commission may allow by specific permit, after consultation with the National Council for Persons with Physical Disabilities in South Africa (NCPDPSA).
- 5.2 Applicants must submit, to ITAC, a complete application form obtainable and approved by the NCPDPSA.
- 5.3 Applicants should acquire the relevant rebate permit prior to the importation of the motor vehicle into the SACU.
- 5.4 The adapted motor vehicle must be presented to the nearest South African Revenue Services (SARS) offices for inspection together with all the relevant documentation used at the time of clearance, including a copy of the registration certificate and a copy of the provisional payment lodged to cover the duty.
- 5.5 Any request for an amendment of a rebate permit will only be considered in the following instances:
- An error by ITAC upon issuance of the permit
- 5.6 Should the concerned party displace a permit, the applicant should submit an affidavit on a company letterhead endorsed by the Commissioner of Oaths, stating that the permit was lost and relevant reasons thereto. ITAC may issue a new permit. Should the lost permit later be found, the applicant should return such a permit to ITAC.

16. NON-COMPLIANCE

- 6.1 Should there be unreasonable doubt that any of the conditions stipulated for this rebate provision are not complied with; the consignment (in terms of which the rebate was used) may be seized by the ITAC or SARS, and the relevant customs duties and penalties may be applied.

- 6.2 Where non-compliance is detected, appropriate action will be taken against the relevant party in terms of the International Trade Administration (ITA) Act and the Customs and Excise Act. This action may include (but is not limited to) criminal charges, withdrawal of the permit/s concerned and/or the rejection of future applications for permits.
- 6.3 Should it be found that the goods imported in terms of the rebate permit are used for any other purpose than that described in the rebate provision and in the permit; the applicable customs duty and penalties will be imposed by SARS.

Annexure A1.5**GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMIT ISSUED UNDER REBATE ITEM**

460.17/87.00/04.02 FOR MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PHYSICALLY DISABLED PERSONS, INCLUDING STATION WAGONS (EXCLUDING RACING CARS), ADAPTED OR TO BE ADAPTED TO BE USED FOR THE TRANSPORT OF PHYSICALLY DISABLED PERSONS

GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEM 460.17/87.00/04.02**17. PURPOSE**

- 1.1 This document serves to provide reference and a procedural guide, for the application for permits in terms of rebate item 460.17/87.00/04.02 for the duty free importation of certain motor vehicles.

18. REBATE PROVISION

- 18.1 Schedule No. 4, Part 2 of the Customs and Excise Act No. 91 of 1964 (Customs and Excise Act) makes provision for rebate of the full duty on:

” 460.17/87.00/04.02 for Motor vehicles principally designed for the transport of physically disabled person, including station wagon (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled person.

- 18.2 ITAC may investigate, evaluate and determine the application and issuing of this specific rebate permits provided that:

- c) Such permit may only be issued to a person or organization registered to care for and to transport physically disabled persons; and

- d) If such a motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such foregoing acts shall render such motor vehicle liable to the payment of duty on a PRO RATA basis.

19. CONSIDERATIONS

19.1 Rebate permits will be considered if the following are present:

19.1.1 The motor vehicle is a right hand drive and has been homologated by the SABS to comply with the national road safety requirements to register the motor vehicle with the licensing authorities;

19.1.2 The organization that applies for the rebate permit is registered in terms of the Non-Profit Organisation Act to care for persons with physical disabilities;

19.1.3 The motor vehicle has been structurally adapted or will be structurally adapted within a period of three (3) months from the date of importation

Modification may include among others:

- i. The floor-pan of the motor vehicle has been modified to incorporate clamps/clips and an anchorage for the safety harness to hold the wheelchair and physically disabled person steady and in position when the motor vehicle is driven.
- ii. Railings are fitted to the door and sides of the motor vehicle for a disabled person to hold onto when the motor vehicle is in motion at the time of importation or will be fitted within three months from the date of importation; or
- iii. The motor vehicle is fitted with medical equipment, such as an oxygen cylinder, to allow the disabled person to be transported at the time of

importation or will be fitted within three months of the date of importation of the motor vehicle.

19.2 Rebate permits will not be considered in the following circumstances:

19.2.1 The motor vehicle is a left hand drive motor vehicle and has not been homologated by the South African Bureau of Standards (SABS) that it complies with the road safety requirements of the licensing authorities;

19.2.2 No structural adaptation is to be or has been made to the motor vehicle to transport persons (Fitting only of a hoist to the motor vehicle is considered to be insufficient on its own).

19.2.3 The motor vehicle is only used occasionally by a non-registered person/organization to transport the physically disabled person.

20. APPLICATION PROCEDURES

20.1 Applicants must fully comply with all the relevant South African Revenue Services (SARS) provisions as users of the rebate provision.

20.2 The applicant shall submit, to the International Trade Administration Commission of SA (ITAC), a complete application form obtainable and considered by the National Council for Persons with Physical Disabilities in South Africa. This document should be accompanied by the relevant supporting documentation.

20.3 These Guidelines should be read and understood before completing the application form. Completed and original applications for permits may be forwarded to:

The Senior Manager: Tariff Investigations II
International Trade Administration Commission of SA
Private Bag X 753, Pretoria, 0001

Or hand delivered to:

Block E, 1st Floor
DTI Campus
77 Meintjies Street
Sunnyside
Pretoria
0002

21. APPLICABLE CONDITIONS

- 5.1 These rebate provisions are strictly for motor vehicles for adaptation for use by or transportation of persons with physical disabilities at such times and under such conditions as the International Trade Administration Commission may allow by specific permit, after consultation with the National Council for Persons with Physical Disabilities in South Africa (NCPDPSA).
- 5.7 Applicants must submit, to ITAC, a complete application form obtainable and approved by the NCPDPSA.
- 5.8 Applicants should acquire the relevant rebate permit prior to the importation of the motor vehicle into the SACU.
- 5.9 The adapted motor vehicle must be presented to the nearest South African Revenue Services (SARS) offices for inspection together with all the relevant documentation used at the time of clearance, including a copy of the registration certificate and a copy of the provisional payment lodged to cover the duty.
- 5.10 Any request for an amendment of a rebate permit will only be considered in the following instances:
- An error by ITAC upon issuance of the permit
- 5.11 Should the concerned party displace a permit, the applicant should submit an affidavit on a company letterhead endorsed by the Commissioner of Oaths,

stating that the permit was lost and relevant reasons thereto. ITAC may issue a new permit. Should the lost permit later be found, the applicant should return such a permit to ITAC.

22. NON-COMPLIANCE

- 6.1 Should there be unreasonable doubt that any of the conditions stipulated for this rebate provision are not complied with; the consignment (in terms of which the rebate was used) may be seized by the ITAC or SARS, and the relevant customs duties and penalties may be applied.
- 6.4 Where non-compliance is detected, appropriate action will be taken against the relevant party in terms of the International Trade Administration (ITA) Act and the Customs and Excise Act. This action may include (but is not limited to) criminal charges, withdrawal of the permit/s concerned and/or the rejection of future applications for permits.
- 6.5 Should it be found that the goods imported in terms of the rebate permit are used for any other purpose than that described in the rebate provision and in the permit; the applicable customs duty and penalties will be imposed by SARS.

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