

DEPARTMENT OF TRADE AND INDUSTRY
NOTICE 948 OF 2017

**GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS
ISSUED UNDER REBATE ITEM 460.17/87.03/04.04 FOR VINTAGE
AND/OR INTERNATIONALLY COLLECTABLE MOTOR VEHICLES
NOT IMPORTED FOR CONVENTIONAL/DOMESTIC DAILY
TRANSPORTATION USE OR PURPOSES CLASSIFIABLE UNDER
TARIFF HEADING 87.03**

1. PURPOSE

- 1.1 This document serves to provide reference and procedural guidelines, for the application of permits in terms of rebate provision of **460.17/87.03/04.04**. This document therefore, addresses the guidelines, rules and conditions to the aforementioned rebate item and the permit application process to be followed by the applicants.

2. REBATE PROVISION

- 2.1 Rebate item **460.17/87.03/04.04** of Schedule No. 4, Part 2 of the Customs and Excise Act No. 91 of 1964 (Customs and Excise Act) makes provision for a rebate of the full duty on the:

“Importation of motor cars and other motor vehicles principally designed for the transport of persons (excluding commercial vehicles or buses) including station wagons and racing cars classifiable under tariff subheading 87.03, which were manufactured 40 years or more prior to the date of importation or such motor cars of any age which is determined to be an international collector’s vehicle and subject to the issuing of the an ITAC import permit (and subject to import control conditions) authorising the importation of the particular vehicle under such conditions as ITAC may allow by specific rebate permit.”

3. APPLICATION PROCEDURE

- 3.1 Applicants must register with the South African Revenue Service (SARS) as users of a rebate provision, and they must acquaint themselves with the provisions of the Customs and Excise Act, the International Trade Administration Act No 71 of 2002 (ITA Act) and other legislation relating to the importation of goods into the Republic of South Africa.
- 3.2 The applicant must first apply for and obtain an ITAC import permit in accordance with the import control requirements.
- 3.3 The applicant shall provide ITAC with the required information as per the relevant application form (**Annexure A**). Should the space provided in the application form not be sufficient, applicants should use the format of the application form as a guide of the format in which the required information should be submitted.
- 3.4 These Guidelines together with the Import Control Guidelines and information pertaining to the importation of used or second-hand vehicle 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 is found:
- I. The application is not submitted in the correct format;
 - II. The application does not comply with the guidelines, rules and conditions as set out in this document;
 - III. The requested information is not submitted;
 - IV. The application contains conflicting information or incorrect information.

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

- 3.5 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 fourteen (14) days from date ITAC received a properly documented and duly complete application.
- 3.6 Permits for rebate item **460.17/87.03/04.04** are valid for the period stipulated on the import permit and no extensions will be granted.
- 3.7 The permits are issued at the discretion of ITAC. Should the application be rejected; the applicant will be informed in writing of the decision and the reasons thereof to enable them to seek appropriate recourse.

4 APPLICABLE CONDITIONS

- 4.1 Applicants must comply with the provisions of the Customs and Excise Act, the ITA Act and all other South African legislation relating to the importation of goods into the Republic of South Africa, relevant to the transaction.
- 4.2 The imported vehicle may not be offered, lent, hired, leased, pledged, given away, exchanged, sold or otherwise be disposed of in the Southern African Customs Union(SACU) region for a period of two (2) years from the date of clearance for home consumption into the republic.
- 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 was responsible for the submission of incorrect information. In such instances a new application will be required.

- 4.4 Should the concerned party misplace a permit, the applicant may be required to submit an application for a re-issue in the form of an affidavit. This must clearly set out the circumstances giving rise to the loss of the original permit and show good cause or reasons why a substitute permit should be issued. ITAC may consider issuing a replacement of the lost original permit provided the above is duly submitted.
- 4.5 ITAC may satisfy itself as to the accuracy of the information supplied to it by the applicant by conducting verifications at such time and place as it deems necessary, including verification visit(s) at the premises of the applicant that provided the information.

- 4.6 ITAC may inform the applicant concerned of the dates of the intended visit, and where such information is provided, the verification will be conducted on those dates.
- 4.7 Following a verification visit, ITAC shall compile a verification report indicating what information was verified and may make same available to the applicant.

5 NON-COMPLIANCE

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



International Trade Administration Commission of South Africa

Annexure A

APPLICATION FORM

REBATE PERMIT ISSUED UNDER 460.17/87.03/04.04 FOR VINTAGE AND/OR INTERNATIONALLY COLLECTABLE MOTOR VEHICLES NOT IMPORTED FOR CONVENTIONAL/DOMESTIC DAILY TRANSPORTATION USE OR PURPOSES CLASSIFIABLE UNDER TARIFF HEADING 87.03

PLEASE NOTE:

It is imperative to understand the content of and provide the information requested in the attached document titled “GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEM 460.17/87.03/04.04 FOR VINTAGE AND/OR INTERNATIONALLY COLLECTABLE MOTOR VEHICLES NOT IMPORTED FOR CONVENTIONAL/DOMESTIC DAILY TRANSPORTATION USE OR PURPOSES CLASSIFIABLE UNDER TARIFF HEADING 87.03”, before completing this application form.

If the space provided for on the application form is insufficient, please use the lay-out of this application form as a guideline of the form in which the requested information should be submitted.

1. Details of Applicant:

1.1 Name of Applicant:

.....

1.2 VAT Registration No.:

.....

1.3 Importer’s code:

.....

1.4 Physical Address:

.....
.....
.....

1.5 Contact Details:

1.5.1 Contact Person:

.....

1.5.2 Contact Number:

.....

1.5.3 Email Address:

.....

1.5.4 Facsimile Number:

.....

2. Details of importer (if different from site 1):

2.1 Company name:

.....

2.2 VAT Registration No.:

.....

2.3 Importer's code:

.....

2.3 Physical Address:

.....

.....

3. Furnish the following information in respect of each of the vehicles to be imported.

Product Description	
Tariff Subheading	
Customs Value (FOB) in Rands	
Quantity (units)	
Country Importing from	

Other details (e.g. vehicle ID No, engine no, chassis no., etc) of the vehicle shall be specified in the import permit issued by ITAC.

4. Please provide details of the nature of business of the applicant, in consideration of the goods for importation:

.....

SWORN AFFIDAVIT

The following declaration/affidavit must be submitted by the import applicant:

NB: The obligation to complete and submit this declaration/affidavit cannot be transferred to an external authorized representative, auditor or any other third party acting on behalf of the applicant.

I, _____ (full names) with identity number

_____, in my capacity as _____

of _____ (hereinafter referred to as the applicant)

hereby declare under oath that the information furnished in this rebate item **460.17/87.03/04.04** for vintage and/or internationally collectable motor vehicles not imported for conventional/domestic daily transportation use or purposes classifiable under tariff heading 87.03, application is to the best of my knowledge true and correct.

NAME: _____ DESIGNATION: _____

SIGNATURE: _____ DATE: _____

I CERTIFY THAT THE DEPONENT HAS ACKNOWLEDGED THAT HE/SHE KNOWS AND UNDERSTANDS THE CONTENTS OF THIS AFFIDAVIT, AND THAT HE/SHE HAS NO OBJECTION TO TAKING THE PRESCRIBED OATH, AND THAT HE/SHE CONSIDERS THIS OATH TO BE BINDING ON HIS/HER CONSCIENCE.

SIGNED and SWORN to before me at _____ this ____ Day of _____ Year _____.

COMMISSIONER OF OATH

FULL NAMES: _____

DESIGNATION: _____

ADDRESS: _____

Check List

Please note: Before the **460.17/87.03/04.04** application form is submitted to ITAC, the applicant is required to complete the check list which is shown in table 1 below:

Table 1: Check List

Documents and information to be submitted	Mark with an X
Importers Code	
ITAC Import permit	
VAT registration no.	
Copy of previous permit (if applicable)	
Proof of registration with SARS under rebate item 460	
Signed sworn affidavit	