

DEPARTMENT OF TRADE AND INDUSTRY  
NOTICE 4 OF 2018



International Trade Administration Commission of South Africa

INTERNATIONAL TRADE ADMINISTRATION COMMISSION OF  
SOUTH AFRICA

**GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS  
ISSUED UNDER REBATE ITEM 460.15/9406.90.10/01.08 FOR  
GREENHOUSES OF IRON OR NON-ALLOY STEEL, CLASSIFIABLE  
IN TARIFF SUBHEADING 9406.90.10**

**1. PURPOSE**

- 1.1 This document serves to provide reference and procedural guidelines, for the application of permits in terms of rebate provision of **460.15/9406.90.10/01.08**. 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 **460.15/9406.90.10/01.08** 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 the :

*"Importation of greenhouses of iron or non-alloy steel, classifiable in tariff subheading 9406.90.10, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the steel and other materials are not available in the SACU market"*

### 3. APPLICATION PROCEDURE

- 3.1 Applicants must register with the South African Revenue Service (SARS) as users of the 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 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.
- 3.3 These Guidelines must 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, 1<sup>st</sup> Floor  
DTI Campus  
77 Meintjies Street  
Sunnyside  
Pretoria  
0002

3.4 Should an application be found to be deficient, it will not be processed further 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; and
- 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 the rebate item 460.15/9406.90.10/01.08 are valid for the period stipulated on the permit 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 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 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 submitting of incorrect information. In such instances a new application will be required.**

- 4.3 Should the concerned party misplace a rebate permit, the applicant will 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 must be issued. ITAC may consider issuing a replacement of the lost original permit provided the above is duly submitted.
- 4.4 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.
- 4.5 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.
- 4.6 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 FOR REBATE ITEM 460.15/9406.90.10/01.08  
FOR GREENHOUSES OF IRON OR NON-ALLOY STEEL,  
CLASSIFIABLE IN TARIFF SUBHEADING 9406.90.10****PLEASE NOTE:**

It is imperative to understand the content of the document titled “GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEM 460.15/9406.90.10/01.08 FOR GREENHOUSES OF IRON OR NON-ALLOY STEEL, CLASSIFIABLE IN TARIFF SUBHEADING 9406.90.10”, 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:

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**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 Manufacturer (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 greenhouse of iron or non-alloy steel to be imported.**

<b>Product Description</b>	
<b>Tariff Subheading</b>	
<b>Customs Value (FOB) in Rands</b>	
<b>Quantity (i.e kg/units)</b>	
<b>Country Importing from</b>	

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

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- 5. Kindly indicate the employment figures in relation to the end product to be manufactured (if applicable):**

<b>Factory Workers</b>	
<b>Total Number of employees</b>	

## SWORN AFFIDAVIT

**Submit the following declaration by the CEO or duly authorized representative of the company:**

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 permit application for rebate item **460.15/9406.90.10/01.08** for greenhouses of iron or non-alloy steel, classifiable in tariff subheading 9406.90.10, 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 STATEMENT, 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. THE STATEMENT WAS SWORN TO/ AFFIRMED BEFORE ME AND THAT THE DEPONENTS SIGNATURE WAS PLACED THEREON BEFORE ME.**

**SIGNED and SWORN to before me at \_\_\_\_\_ this \_\_\_\_ Day of \_\_\_\_\_ Year \_\_\_\_\_.**

\_\_\_\_\_  
**COMMISSIONER OF OATH**

**FULL NAMES:** \_\_\_\_\_

**DESIGNATION:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_



## Check List

Please note: Before the 460.15/9406.90.10/01.08 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

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