**GUIDELINES AND CONDITIONS PERTANING TO THE REBATE PROVISION 307.01/15.18/01.04** **FOR THE IMPORTATION OF DEHYDRATED CASTOR OIL (1518.00.90) USED FOR THE MANUFACTURE OF ALKYD RESINS, IN PRIMARY FORM**

1. **PURPOSE**
   1. The purpose of this document is to provide a reference and procedural guide for the application for a permit in terms of the rebate provision 307.01/15.18/01.04 for the importation of dehydrated castor oil (1518.00.90) used for the manufacture of alkyd resins, in primary form. The rebate provision reads as follows: “Dehydrated castor oil, classifiable in tariff subheading 1518.00.90, for use in the manufacture of alkyd resins in primary form, classifiable in tariff subheading 3907.50 in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit.”
2. **SCOPE**

2.1 The scope of this document covers the application process by applicants for a permit in terms of the above mentioned rebate provision.

1. **THE PURPOSE OF THE REBATE**
   1. The purpose of the rebate item is to assist SACU (Southern Africa Custom Union) alkyd resins producers when the SACU castor oil seed production is not in a position satisfy the quantities required by the downstream dehydrated castor oil manufacturers.
2. **APPLICATION**

4.1 Applications for rebate permits must be addressed to the Chief Commissioner, International Trade Administration Commission, Private Bag X753, Pretoria, 0001, or delivered by hand to the DTI Campus (Block E), 77 Meintjies Street, Sunnyside, Pretoria.

4.2 Applications for permits must be submitted according to the requirements as outlined 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.

4.3 If all the information requested in the application form is not submitted, the application is deficient and will not be considered, and it will be returned to the applicant.

4.4 At least fourteen (14) working days must be allowed for the processing of rebate permit applications and the issuing of the rebate permit.

4.5 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. Input material that has been imported under this rebate item cannot be sold on.

4.6 Each rebate permit issued defines the period during which the goods concerned can be cleared under rebate, 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.

1. **CONDITIONS**
   1. Only the SACU alkyd resins producers will qualify for a permit under this rebate provision.
   2. Only after it has been established that the SACU castor oil seed production cannot meet the demand for dehydrated castor oil by the alkyd resins producers, permits will be issued.
   3. Permits, after consultation with the National Agricultural Marketing Council and South African Oil Processors Association will only be issued once local production of castor oil seed has been utilized. The National Agricultural Marketing Council and the South African Oil Processors Association will be given seven (7) working days to respond to the request for the issuing of permits.
   4. Should information be available that the alkyd resins producers are unable to source the required quantity of dehydrated castor oil, from the domestic sources, the quantity of dehydrated castor oil required must be provided by the applicant for verification purposes by ITAC, upon which ITAC will issue a rebate permit.

5.5 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:

1. Error by ITAC on the permit;
2. 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.

5.6 The applicant must submit a Tax Clearance certificate.

5.7 The applicant must comply with labour laws and agreements gazetted by the Department of labour.

5.8 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 an annual report on its job creation.

5.9 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 permit was lost. ITAC will issue a new permit. Should the lost permit be found the applicant should return such a permit to ITAC.

6 **NON-COMPLIANCE TO THE CONDITIONS OF PERMITS:**

If there is a reason to believe that any condition of a permit issued in terms of this rebate provision is not complied with, the consignment in terms of which the rebate was used can be seized by ITAC. Where non-compliance is established, appropriate steps will be taken in terms of the International Trade Administration Act and the Customs and Excise Act and these can include, criminal charges, withdrawal of the permit or permits concerned and/or the rejection of future applications for permits.

**INTERNATIONAL TRADE ADMINISTRATION**

**COMMISSION OF SOUTH AFRICA**

**APPLICATION FOR A PERMIT IN TERMS OF THE REBATE PROVISION 307.01/15.18/01.04 FOR IMPORTATION OF DEHYDRATED CASTOR OIL (1518.00.90) USED FOR THE MANUFACTURE OF ALKYD RESINS, IN PRIMARY FORM**

**INFORMATION REQUIRED IN SUPPORT OF AN APPICATON FOR A PERMIT IN TERMS OF THE REBATE PROVISION 307.01/15.18/01.04 FOR REBATE OF THE DUTY ON DEHYDRATED CASTOR OL (1518.00.90) USED FOR THE MANUFACTURE OF ALKYD RESINS, IN PRIMARY FORM**

1. **Details of applicant:**

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| **Name: ………………………………………………………………………………….**  **Postal address: ………………………………………………………………………**  **………………………………………………………………………**  **………………………………………………………………………**  **Telephone no.: ………………………………………………………**  **E-mail address: ……………………………………………………..**  **Importer’s code: ……………………………………………………**  **(No application for this rebate provision will be considered for applicants utilizing the “unallocated importers reference number i.e. 70707070)**  **Name of contact person: ………………………………………………………**  **Physical address: ……………………………………………………………….**  **……………………………………………………………….**  **Physical address of premises where the manufacturing of alkyd resins will take place.**  **…………………………………………………………………………………..**  **…………………………………………………………………………………..**  **…………………………………………………………………………………...** |

1. **Details of dehydrated castor oil for which a rebate permit is required:**

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| * 1. **Description of goods imported: ………………………………………………**   **………………………………………………………………………………………**   * 1. **Tariff subheading: ……………………………………………………………..**   2. **Quantity in kg: ………………………………………………………………….**   3. **F.o.b. Value in R: ……………………………………………………………….**   4. **Rand/per unit: …………………………………………………………………..** |

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| * 1. **CIF landed cost at port of entry ……………………………………………….**   2. **Country of origin: ……………………………………………………………….**   3. **Planned date of import or period during which it is planned to**   **Import: ……………………………………………………………………………**  **2.9 Port of entry: ……………………………………………………………………** |

1. **Details of the processing of alkyd resins from the products described under 2:**

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| * 1. **Description of goods to be produced: ……………………………………..**   2. **Tariff subheading: ……………………………………………………………..**   3. **Estimated quantity in kg: ……………………………………………………..**   4. **Estimated sales value in R: ………………………………………………….** |

1. **Details of actual imports in terms of the previous permit:**

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| **Permit No. …………………………………………………………………………**  **Quantity in Kg: ……………………………………………………………………**  **Value in R: …………………………………………………………………………** |

1. **Provide a copy of your previous rebate permit (if applicable)**
2. **Provide a copy of your company tax clearance certificate**
3. **Provide written confirmation that the applicant complies with labour laws, regulations and agreements gazetted by the Minister of Labour.**
4. **Indicate number of jobs expected to be created annually as a result of this rebate.**
5. **Complete the following declaration:**

**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 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 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 CONSCIENCE. THE STATMENT WAS SWORN TO/AFFIRMED TO 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 and surname**