

GUIDELINES AND CONDITIONS PERTAINING TO THE REBATE PROVISION UNDER REBATE ITEM 460.04/2008.20/01.06 FOR THE IMPORTATION OF CANNED PINEAPPLES

1. PURPOSE

- 1.1 The purpose of this document is to provide a reference and procedural guide for the application for a permit in terms of rebate provision 460.04/2008.20/01.06 for the importation of canned pineapples (in containers holding 3 kg or more) for further processing.

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 provisions.

3. THE PURPOSE OF THE REBATE

- 3.1 The purpose of the rebate item is to assist SACU downstream processors of products containing pineapples, when the SACU pineapple producing industry cannot supply the quantities required.

4. APPLICATION

- 4.1 Applicants must register with South African Revenue Service (SARS) as users of the rebate provision, and they must acquaint themselves with the requirements of SARS.
- 4.2 Applications for rebate permits must be addressed to the International Trade Administration Commission of South Africa, Private Bag X 753, Pretoria or delivered by hand to the DTI Campus (Block E), 77 Meintjies Street, Sunnyside, Pretoria.
- 4.3 Applications for permits must be submitted according to the requirements reflected in the application form concerned. If the space provided in the application form is insufficient, the format of the application form to submit the requested information must be used.
- 4.4 If all the information requested in the application form is not submitted, the application will not be considered, and will be returned to the applicant.
- 4.5 At least fourteen (14) working days must be allowed for the processing of rebate permit applications and the issuing of the rebate permit.
- 4.6 Each rebate permit issued in terms of these Guidelines will define the period during which the products 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 and granted by ITAC, or shorter period as decided upon by ITAC. ITAC shall bear sole discretion in this regard.

- 4.7 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 permit.
5. Applications submitted in terms of this rebate provision will be subject to the following requirements:
 - 5.1 Permits, in consultation with Summerpride Foods Limited, Swazican (the SACU producers of canned pineapples) and The Pineapple Growers Association, will only be issued once local production of canned pineapples has been depleted;
 - 5.2 The application form must be accompanied by a letter with a date, not older than 30 days from the date of application, from the local manufacturer(s) as proof that the local manufacturer(s) cannot supply sufficient quantities of the product in question;
 - 5.3 Only processors/manufacturers of products containing pineapples will qualify for a permit under this rebate provision;
 - 5.4 The applicant must comply with labour laws, regulations and agreements gazetted by the Minister of Labour and Bargaining Council. Proof must be provided by submitting certified copies of Bargaining Council compliance, where applicable, UIF registration as well as proof of salaries being paid;
 - 5.5 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 must submit to ITAC an annual report on its job creation performance; and
 - 5.6 The applicant must submit a Tax Clearance Certificate and VAT Certificate.
6. Any request for an amendment to 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 the product description or tariff subheading. This will only be processed if the request is accompanied by a confirmation from SARS in this regard.
7. Should any party misplace a permit, the applicant should submit an affidavit on a company letterhead endorsed by a Commissioner of Oaths, stating that the permit was lost and the circumstances surrounding the loss of such permit. ITAC may, on the facts furnished, exercise its discretion to issue a new permit. Should the lost permit be found, the applicant must return such permit to ITAC.
8. An extension of the one year period from the date which the permit is valid may be granted. Extensions will only be granted where the relevant permit has not expired, and in the view of ITAC, good cause warrants extension of such permit. Such discretion shall lie solely with ITAC. Extensions will only be permitted for a period up to 3 months and the party applying for the extension must submit a letter and supporting documents to ITAC, furnishing reasons and good cause for the extension.
9. The rebate permit will be valid for twelve months from date of issue, or a shorter period as decided upon by ITAC.
10. 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.

11. Non-compliance to the conditions of permits:

Where there is 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. If non-compliance is established, appropriate steps in terms of the International Trade Administration Act and the Customs and Excise Act will be taken and that may include, criminal charges, withdrawal of the permit or permits concerned and/or the rejection of future applications for permits.