

**GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEM 460.07/4011.10/01.06 FOR NEW PNEUMATIC TYRES, OF A KIND USED ON MOTOR CARS FOR ORGANISED MOTOR SPORT, AFTER CONSULTATION WITH MOTORSPORT SOUTH AFRICA.**

1. **PURPOSE**
	1. This document serves to provide reference and procedural guidelines applicable to applications for permits in terms of rebate provision of **460.07/4011.10/01.06**. This document therefore, addresses the guidelines, rules and conditions applicable to the aforementioned rebate item and the permit application process to be followed by applicants.

1. **REBATE PROVISION**
	1. Rebate item **460.07/4011.10/01.06** 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 the:

“*Importation of new pneumatic tyres, of a kind used on motor cars for organised motor sport, under such conditions as the International Trade Administration Commission of South Africa (ITAC), after consultation with Motorsport South Africa (MSA), may allow by specific permit*.”

1. **APPLICATION PROCEDURES**
	1. Applicants must acquaint themselves with the provisions the Customs and Excise Act, the International Trade Administration Act No.71 of 2002 (ITA Act) and of other legislation relating to the importation of goods into the Republic of South Africa.
	2. Applicants must obtain the application forms from the Motorsport South Africa (MSA) head office contactable on msa@motorsport.co.za and the forms must be completed according to the prescribed requirements reflected in the MSA application form and submitted to the addresses supplied below.
	3. These Guidelines must be read and understood before completing the application form. Completed original applications for permits may be forwarded to:

The Chief Executive Officer

Motorsport South Africa (MSA)

PO Box 11499

Vorna Valley

1686

Or hand delivered to:

First Floor

09 Monza Close

Kyalami Park

Midrand

* 1. 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 fourteen (14) days from date ITAC received a properly documented and duly completed application
	2. 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:
* The application is not submitted in the correct format;
* The application has not complied with the guidelines, rules and conditions as set out in this document;
* The requisite information is not submitted;
* The application contains conflicting 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.

* 1. Permits for rebate items 460.07/4011.10/01.06 are valid for the period stipulated on the permit issued and no extensions will be granted.
	2. 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 the appropriate recourse.
1. **APPLICABLE CONDITIONS**
	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.
	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 the submission of incorrect information. In such instances a new application will be required.**

* 1. Should the permit holder misplace a rebate permit, the permit holder will be required to submit an application in the form of an affidavit for a re-issue of a permit holder. 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.
	2. 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 a verification visit at the premises of the applicant that provided the information.
	3. 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. Following a verification visit, ITAC shall compile a verification report indicating what information was verified, and may make same available to the applicant.
1. **NON-COMPLIANCE**
	1. ITAC may, with the assistance or information from MSA, conduct random

inspections to verify compliance with conditions of the permit. Where non-

compliance is detected, appropriate action will be taken against the relevant

 party or parties 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 applications for permits.

* 1. Should it be found that the goods imported in terms of the rebate permit are used for any purpose, other than that specifically described in the rebate provision and in the permit the applicable customs duty and penalties will be imposed by SARS in addition to any other sanction.