

IMPORT CONTROL GUIDELINES PERTAINING TO THE IMPORTATION OF DONATED GOODS THAT ARE SUBJECT TO IMPORT CONTROL MEASURES: IMPORT PERMIT APPLICATION

The importation of all goods as listed in the Import Control Regulations including used or second-hand goods, used and second-hand donated goods included is subject to import control measures in terms of the provision of the International Trade Administration Act (71 of 2002).

The importation of donated goods which is subject to the payment of an **import duty** is also subject to the issuing of a **rebate permit**. For more information regarding rebate permit applications, please go to the ITAC website at www.itac.org.za, select **services** and select **Tariff Investigations**.

All imported **used or second-hand donated** goods require an **import permit**. An import permit will not be issued for the importation of donated imported dutiable goods unless the applicable valid rebate permit has been issued.

COMPLETION AND SUBMISSION OF IMPORT PERMIT APPLICATION FORMS

To apply for an **import permit** to import used donated goods that are **duty free**, the prescribed application forms must be completed and submitted to Import and Export Control Unit at ITAC together with a confirmation letter and invoices from the donor confirming that the goods in question are in fact donated goods.

The application form for the importation of donated used goods that are **dutiable** must also include a copy of the relevant valid **rebate permit**, in addition to the above-mentioned documentation. Application forms not duly completed are deficient and cannot be considered. All requested information must be provided and documentation be attached to the application form/s.

If the space provided on the application form is insufficient, please attach a list of the items for which import permits are applied for.

Application forms

The following application forms must be completed and submitted:

- **IE230:** *Application to register as an importer or change of current information. This form is applicable to all new entrant applications or where a change in the current information of the existing importer occurs.*
- **IE461:** *Application for import permit for commercial purposes used to apply for permits to import donated goods and must in all instances be completed.*
- **Annexure to IE461:** *Application for import permit for commercial purposes. This form can be used when multiple permits are applied for to import different donated items.*

These forms are available on the ITAC website: <http://www.itac.org.za>

For any enquiries regarding the completion of the application form, please contact Ms Fikile Mahlangu at telephone 012-394-3618 or e-mail fmahlangu@itac.org.za.

The duly completed application forms together with the confirmation letter from the donor and all other applicable documentation must be submitted to:

ITAC

Import and Export Control

Private Bag X 192

Pretoria, 0001

or

The DTI (Department of Trade and Industry) Campus, 77 Meintjies Street (corner Robert Sobukwe) Street, Kgwebong Building, Block D, Second Floor, Reception, Sunnyside, Pretoria. Applications may also be faxed to 012-394-0517

REGULATIONS PERTAINING TO THE IMPORTATION OF DONATED GOODS.

- Import permits are valid for a period of 12 months from date of issue.
- Permits are not issued with retrospective effect.
- The expiry dates of permits are not extended.
- At least 5 working days should be allowed for the processing of application and the issuing of permits.
- Applications must be submitted prior to the shipment of goods.

GENERAL INFORMATION

It is advisable that the South African Revenue Service be consulted regarding the tariff classification, description for customs tariff purposes and the statistical unit for customs tariff purposes of each of the imported products as required in question 4 of the application form.

Application for VAT Exemption

VAT Exemption applications must be submitted to SARS.

The Commissioner for the South African Revenue Service

VAT Law Administration

Private Bag x 923

Pretoria, 0001

Fax: +2712 422 5194 or <http://www.sars.gov.za>

Application for a Customs Code Number

The recipient or beneficiary organization has to complete an application form in order to be allocated an importers code number by SARS.

It is advisable that importers approach the Provincial or Regional SARS offices to apply. The turnaround time for receiving a customs code number is approximately two weeks.

For more information visit the SARS website <http://www.sars.gov.za>.

Obtaining a Tariff Heading

Tariff classification relates to the proper classification of goods within the Harmonized Commodity Description and Coding System (tariff book). **For more information visit the SARS website <http://www.sars.gov.za>, Customs and Excise-Tariff section 012-4226712/13.**

Letter from the Donor.

- The letter from the donor serves the purpose of:
- Confirming that a free unsolicited donation is being sent.
- Confirming that the applicant is to receive these goods.
- Reflecting the beneficiaries / communities to whom the donated goods are to be distributed, free of charge.
- Providing details of the items being sent and including volumes (units or weight).