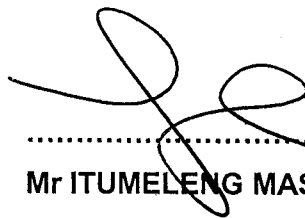


Report No. 133

**Rebate of the duty on paper, coated, impregnated
or covered with silicone, used as carrier in the
manufacture of spread coated fabrics of poly vinyl
chloride**

The International Trade Administration Commission of South Africa
herewith presents Report No. 133: REBATE OF THE DUTY ON PAPER,
COATED, IMPREGNATED OR COVERED WITH SILICONE, USED AS
CARRIER IN THE MANUFACTURE OF SPREAD COATED FABRICS OF
POLY VINYL CHLORIDE



.....
Mr ITUMELENG MASEGE
ACTING CHIEF COMMISSIONER

PRETORIA
30.../08.../2005

REPUBLIC OF SOUTH AFRICA
INTERNATIONAL TRADE ADMINISTRATION COMMISSION
REPORT NO. 133

**REBATE OF THE DUTY ON PAPER, COATED, IMPREGNATED OR
COVERED WITH SILICONE, USED AS CARRIER IN THE MANUFACTURE
OF SPREAD COATED FABRICS OF POLY VINYL CHLORIDE**

Synopsis

The Commission considered an application for a rebate of the duty on paper coated, impregnated or covered with silicone, classifiable under tariff subheading 4811.5, used as carrier in the manufacture of spread coated fabrics of poly vinyl chloride, classifiable under tariff subheading 5903.10.

The applicant further requested that the provision be implemented with retrospective effect from 1 January 2004.

As reason for the application, the applicant stated that paper, coated, impregnated or covered with silicone is not manufactured in the SACU region.

The application was published in the Government Gazette dated 03 June 2005, for interested parties to comment. No comments were received.

The Commission found that the paper, coated, impregnated or covered with silicone or a suitable substitute is not manufactured in the SACU, and that the duty payable on this product was not justified.

The Commission supported the application, but not the request for retrospectivity.

The Application and Tariff Position

1. The Commission considered an application for a rebate of the duty on paper, coated, impregnated or covered with silicone of subheading 4811.5, used as carrier in the manufacture of spread coated fabrics of poly vinyl chloride classifiable under tariff subheading 5903.10.
2. The applicant further requested that the provision be implemented with retrospective effect from 1 January 2004.
3. As reason for the application, the applicant stated that paper, coated, impregnated or covered with silicone is not available in the SACU.
4. Notice of the investigation was published in the Government Gazette for public comment. No comments or objections were received.
5. The existing classification of the paper in question is as follows:

Table 1:Release paper coated (Raw material)

Heading	Sub Heading	Article Description	RATES OF DUTY		
			Gen	EU	SADC
4811		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured-decorated or printed, in rolls rectangular (including square) sheets, of any size (excluding goods of the kind described in heading 48.03, 48.09 or 48.10)			
	4811.90.90	Other	5%	Free	Free

Consideration

6. The Commission found that the product in question or a suitable substitute is not manufactured in the SACU.
7. A rebate of duty would reduce the end products price disadvantage against similar imported end products.
8. The applicant's request for retrospectivity was not supported by the Commission.

Recommendation

9. The Commission recommends that a rebate provision be created for paper, coated, impregnated or covered with silicone, classifiable under tariff subheading 4811.5, used as carrier in the manufacture of spread coated fabrics of poly vinyl chloride classifiable under tariff subheading 5903.10.