



International Trade Administration Commission of South Africa

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## Report No. 23

# **Rebate of the duty on toughened safety glass and electric heating resistors used in the manufacture of glass top hobs and glass top stoves**

The International Trade Administration Commission herewith presents its Report No. 23: REBATE OF THE DUTY ON TOUGHENED SAFETY GLASS AND ELECTRIC HEATING RESISTORS USED IN THE MANUFACTURE OF GLASS TOP HOBS AND GLASS TOP STOVES, with recommendations.

  
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**Ms Nomonde Maimela**  
**CHIEF COMMISSIONER**

**PRETORIA**

...22/08/..... 2003

**REPUBLIC OF SOUTH AFRICA**  
**INTERNATIONAL TRADE ADMINISTRATION COMMISSION**  
**REPORT NO. 23**

**REBATE OF THE DUTY ON TOUGHENED SAFETY GLASS AND ELECTRIC  
HEATING RESISTORS USED IN THE MANUFACTURE OF GLASS TOP HOBS  
AND GLASS TOP STOVES**

**Synopsis**

The International Trade Administration Commission (ITAC) considered an application for rebate of the duty on toughened safety glass and electric heating resistors used in the manufacture of glass top hobs and glass top stoves. The motivation for the application was that the applicant was unnecessarily paying duties on these items, which were not manufactured domestically.

The Commission found sufficient justification for recommending the introduction of a rebate provision for toughened safety glass and electric heating resistors used in the manufacture of glass top hobs and glass top stoves in Schedule No. 3 to the Customs and Excise Act.

**The application and the tariff position**

1. Defy applied for rebate of the full duty on toughened safety glass cooking panels and electric heating resistors used in the manufacture of glass top hobs and stoves.
2. The special glass cooking panels and heating resistors are not manufactured in the SACU. The glass is a non-porous, thermal toughened, special glass ceramic with unique physical and chemical properties to produce an exceptionally tough material with excellent heat transmission properties. The imported components comprise specialised electric heating resistors, which are used in conjunction with the ceramic glass panels to heat the glass cooking panels used in the range of glass top hobs and stoves manufactured by Defy.
3. Toughened safety glass is classifiable under tariff subheading 7007.19 at 15% ad valorem.
4. Heating resistors are classifiable under tariff subheading 8516.80.10 at 20% ad valorem.
5. Glass top hobs and stoves are classifiable under tariff subheading 8516.60 at 20% ad valorem.

6. Although rebate items already exist in respect of 'glass panels, for the manufacture of electric stoves, electric ovens and cooking surface hobs of heading No.85.16' i.e. rebate item 316.09/70.06/01.04, and 'Borosilicate glass, for the manufacture of electrical cooking surface hobs of heading No.85.16' i.e. rebate item 316.09/7007.19/02.06, these cannot be used for the duty free importation of glass cooking panels used in the manufacture of glass top hobs and stoves. The reason is that technically the product under discussion is not borosilicate glass. It is of a different compound, although it falls under the same subheading.
7. The maximum temperature load capacity of the glass panel is 700°C. whereas the maximum temperature load capacity of normal toughened glass is only 280°C. The glass is therefore the only suitable material to use in the manufacture of glass top stoves and hobs because cooking is actually done on the glass as opposed to other glass top stoves of which only the non-cooking parts of the stove tops are made of glass. The borosilicate glass, for which a rebate provision has already been created, has similar but not identical properties to the glass under consideration.
8. The application was published on 16 May 2003 in the Government Gazette and attracted no objections.

#### **Consideration and recommendation**

9. The Commission took into consideration that the special glass cooking panels and heating resistors are not available domestically and that the duty on these items has an unnecessary cost-raising effect.
10. The Commission therefore recommends that a rebate provision be created in Schedule No 3 to the Customs and Excise Act for toughened safety glass classifiable under tariff subheading 7007.19 and electric heating resistors classifiable under tariff subheading 8516.80.10 for the manufacture of glass top hobs and glass top stoves.

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