

DEPARTMENT OF TRADE, INDUSTRY AND COMPETITION

NOTICE 3141 OF 2025

INTERNATIONAL TRADE ADMINISTRATION COMMISSION OF SOUTH AFRICA

GUIDELINES, RULES, AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEM 306.01/2815.11/03.06 FOR REBATE ON SOLID SODIUM HYDROXIDE (CAUSTIC SODA), CLASSIFIABLE UNDER TARIFF SUBHEADING 2815.11, FOR CONVERSION INTO SODIUM HYDROXIDE IN AQUEOUS SOLUTION (SODA LYE OR LIQUID SODA), CLASSIFIABLE UNDER TARIFF SUBHEADING 2815.12.

1. APPLICATION PROCEDURE

- 1.1 Applicants must be registered with South African Revenue Service (“SARS”) as an importer when applying to ITAC for a rebate certificate. Applicants must also acquaint themselves with the provisions of the Customs and Excise Act, the International Trade Administration Act (ITA Act) and other legislation relating to the importation of goods into the Republic of South Africa.
- 1.2 Applicants must provide ITAC with the required information as per the relevant application form (**Annexure A**) within the stipulated timeframe for submitting applications. Should the space provided in the application form not be sufficient, applicants may use the format of the application form as a guide for the format in which the required information should be submitted.
- 1.3 Applications must be made well in advance of the shipment of the goods, as rebate permits will not be issued retrospectively. At least fourteen (14) days should be allowed for the processing of applications and the issue of permits.
- 1.4 Each rebate permit issued defines the period during which the goods 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, or as decided upon by ITAC.
- 1.5 These Guidelines must be read and understood before completing the application form. Completed original applications for permits may be forwarded to: KLegodi@itac.org.za

PLEASE NOTE THAT THE USE OF AN INCORRECT EMAIL ADDRESS OR THE FORWARDING OF THE SAME EMAIL MULTIPLE TIMES TO THE ABOVE ADDRESS MAY DELAY THE PROCESSING OF AN APPLICATION.

- 1.6** An application will be regarded as deficient if, amongst others, the following is found:
- (a) The application is not submitted in the correct format;
 - (b) The application has not complied with the guidelines, rules, and conditions as set out in this document;
 - (c) The requisite information and supporting documents are not submitted;
or
 - (d) The application contains conflicting or incorrect information.
- 1.7** Should an application be found to be deficient, it may not undergo further processing until the deficiencies have been addressed and the application is accepted as properly documented within the stipulated timeframe for submitting applications.
- 1.8** Applicants who submit deficient applications must re-submit properly documented application forms within the stipulated timeframe for submitting applications. This will replace the deficient application. Failure to submit the amended properly documented application form within the stipulated timeframe for submitting applications, will result in the application being considered withdrawn and will not be processed further.
- 1.9** A properly documented application means an application that contains all required information and for which all supporting documents referred to in paragraph 2.4 have been provided.
- 1.10** Should an application be rejected, the applicant will be informed in writing of the decision and the reasons thereof.

2. GENERAL CONDITIONS

- 2.1 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.
- 2.2 Notwithstanding anything to the contrary herein, permits are issued at the discretion of the ITAC and an application for a permit does not assure approval thereof. In exercising discretion, ITAC shall have regard to the ITA Act and other applicable legislation, as well as these Guidelines and the facts relating to each application.
- 2.3 In terms of section 26 (4) of the ITA Act, ITAC may, *inter alia*, require an applicant to provide additional information in respect of the application. The conditions attached to, and the information requested below, reflect the minimum requirements which ITAC would apply to evaluate an application under this rebate provision.
- 2.4 Applicant must submit the following supporting documents together with a completed application form:
- (a) Proof that the applicant is registered with SARS as an importer under the rebate provisions concerned;
 - (b) The current SARS electronic access PIN (to allow ITAC to verify full tax compliance status);
 - (c) The applicant must provide their Companies and Intellectual Property Commission (CIPC) registration document as proof of registration.
 - (d) An original letter from local manufacturers of caustic soda confirming that they are not able to supply the required quantity of caustic soda.
 - (e) Completed Excel application spreadsheet (see Annexure A); and
 - (f) Once a permit has been issued, the applicant must submit a monthly report to ITAC indicating the volume and value of goods imported under these rebate provisions.

- 2.5 A rebate permit 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.
- 2.6 Any request for an amendment of 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 product description or tariff subheading. This will only be processed if request is accompanied by a confirmation from SARS in this regard.

Note: No amendments of the statistical unit (quantity or value), which was applied for, will be considered – a new application has to be submitted in such instances together with the original previous permit.

- 2.7 Should, for instance, the permit holder misplaces a permit, the permit holder will be required to submit a request in writing for re-issuing of a replacement permit. The request must clearly set out the circumstances giving rise to the situation and must show good cause or reasons why a replacement permit should be issued.

3. NON-COMPLIANCE

- 3.1. Where non-compliance is detected, appropriate action will be taken against the relevant party in terms of the ITA Act and/or the Customs and Excise Act. This action may include (without limitation) criminal charges and the withdrawal of the permit(s) concerned.
- 3.2. If the conditions of rebate item **306.01/2815.11/03.06** are not complied with, the permit holder will, upon detection of such contravention, be issued with a compliance notice to show good cause. The applicant must submit evidence within seven (7) days of receipt of the compliance notice why ITAC should not

make any adverse finding/s on the prima facie evidence of non-compliance with the above conditions. Thereafter the matter will be considered by ITAC and if ITAC determines that a contravention of any of these permit conditions has occurred, the permit may be varied, amended or revoked/rescinded.

- 3.3. Should non-compliance with any applicable legislation be detected by ITAC at any time, ITAC will take such non-compliance by a permit holder or related party who facilitates such conduct into account in considering whether to revoke/rescind a permit issued in terms of Rebate Item **306.01/2815.11/03.06**. In terms of section 54(1)(b) of the ITA Act, it is an offence to fail to comply with a condition stated in a permit and any person found guilty of such an offence is liable to a fine not exceeding R500 000,00 or to imprisonment for a period not exceeding ten years or to both such fine and imprisonment.