

**Dr Rob Davies, MP**  
Minister of Trade and Industry  
Private Bag x 84  
Pretoria  
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Dear Minister

**M2/2010: AMENDMENT OF THE REBATE PROVISION FOR USED OVERCOATS, CAR-COATS, RAINCOATS, ANORAKS, SKI-JACKETS, DUFFLE-COATS, MANTLES, PARKAS AND SIMILAR CLOTHING ARTICLES (EXCLUDING WIND-JACKETS AND WIND CHEATERS) IN BALES NOT CONTAINING OTHER CLOTHING ARTICLES.**

The South African Revenue Service (SARS) requested that the description of rebate provision 460.11/60.00/01.01 be amended, not in content, but by referencing and numbering the provision to reflect the appropriate tariff headings.

The existing rebate provision for the products in question reads as follows:

Rebate Item	Tariff Heading	Description	Extent of Rebate
460.11	60.00	Used overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, parkas, and similar clothing articles, (excluding wind-jackets and windcheaters) in bales not containing other clothing articles, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit.	Full duty less 30%

The products in question are classifiable under tariff headings 61.01, 61.02, 62.01, 62.02 and 63.09 and not chapter 60.00 as indicated in the existing provision. Hence the request by SARS.

In the light of the foregoing, the Commission recommends that the description of rebate item 460.11/60.00/01.01 be amended as follows with effect from 1 January 2010:

REBATE ITEM	DESCRIPTION	EXTENT OF REBATE
460.11/00.00/01.01	Used overcoats, car-coats, raincoats, anoraks, ski-jackets, duffie-coats, mantles, parkas and similar clothing articles (excluding wind-jackets and wind-cheaters), classifiable in tariff headings 61.01, 61.02, 62.01 and 62.02 and worn articles specified in subheading 6309.00.13, in bales not containing other clothing articles, in such quantities at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty less 30%

Yours sincerely

  
**Siyabulela Tsengwe**  
Chief Commissioner

Date: 20 / 05 / 2010