

## NOTICE OF IMPLEMENTATION OF REBATE ITEM 311.40/00.00/01.04

### INTERNATIONAL TRADE ADMINISTRATION COMMISSION OF SOUTH AFRICA

This Notice is provided in terms of Section 60 of the International Trade Administration Act, No. 71 of 2002, for *GUIDELINES, RULES AND CONDITIONS PERTAINING TO REBATE PERMITS ISSUED IN TERMS OF REBATE ITEM 311.40/00.00/01.04 FOR TEXTILE YARNS AND TEXTILE FABRICS IMPORTED FOR THE MANUFACTURE OF APPAREL AND CLOTHING ACCESSORIES*, which reads as follows:

“Textile yarns and textile fabrics, classifiable in Section XI of Part 1 to Schedule No. 1 and approved by the International Trade Administration Commission (ITAC) through a Notice in the Government Gazette as qualifying yarns and fabrics that may be imported under this rebate item for the manufacture of apparel and clothing accessories classifiable in Chapters 61 and 62, in such quantities, at such times and subject to such conditions as ITAC may allow by specific permit, provided that –

- (i) ITAC or equivalent authority in SACU Member States, is satisfied that the apparel and clothing accessories manufactured in terms of this item are supplied to and sold by retailers in the country in which the rebate permit will be issued;
- (ii) as evidenced in support of (i) above, the application for a permit must be supported by an order/orders from retailers in the country where the application is made; and
- (iii) the yarns and fabrics are not specifically covered by another rebate provision in Schedule No. 3 for the same industry and purpose.”

The manufacturing requirements of the 3<sup>rd</sup> Schedule rebate item 311.40/00.00/01.04, which is an industrial rebate item linked directly to a specific manufacturing process, which process has to take place in the same country that the rebate permit is issued in, as well as the rebate conditions, are reflected in the *Guidelines, Rules and Conditions* as set out under paragraph 13. This notice therefore serves to set out the eligible goods under rebate item 311.40/00.00/01.04.

#### 1. ELIGIBLE GOODS

In the first 12 months, effective from the date of implementation of *05 February 2021* rebate item 311.40/00.00/01.04 will be applicable only for the importation of woven textile fabrics classifiable under **chapters 51, 52, 53, 54, 55 and tariff heading 58.01** for the manufacture of apparel and clothing accessories classifiable under Chapter 62. The rebate permit issued by ITAC or equivalent authority in the Southern African Customs Union (SACU) Member States will reflect conditions (i), (ii) and (iii) listed in the rebate item on permits issued under this rebate item.