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## DEPARTMENT OF TRADE, INDUSTRY AND COMPETITION

## NOTICE 3526 OF 2025

## INTERNATIONAL TRADE ADMINISTRATION COMMISSION OF SOUTH AFRICA

**GUIDELINES, RULES, AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEM 460.06/1516.20.90/01.08 FOR REBATE ON FACILITY ON PALM OIL, NOT FRACTIONATED, PARTLY OR WHOLLY HYDROGENATED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED, CLASSIFIABLE IN TARIFF SUBHEADING 1516.20.90, FOR USE IN THE MANUFACTURE OF SOAPS AND ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, CLASSIFIABLE IN TARIFF HEADING 3401.1, IN SUCH QUANTITIES, AT SUCH TIMES AND SUBJECT TO SUCH CONDITIONS AS THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION MAY ALLOW BY SPECIFIC PERMIT, PROVIDED THAT THE GOODS ARE NOT AVAILABLE IN THE SACU MARKET.**

**Note:** In terms of section 26 (4) of the International Trade Administration Act, 71 of 2002, the Commission may, *inter alia*, require an applicant to provide additional information in respect of the application. The conditions attached to and the information requested below reflects the minimum requirements, which ITAC would apply to evaluate an application under this rebate provision.

**1. APPLICATION PROCEDURE**

- 1.1** Applications for permits must be addressed to the International Trade Administration Commission (ITAC), Private Bag X 753, Pretoria, or delivered by hand to the DTI Campus, (Block E), 77 Meintjies Street, Sunnyside, Pretoria, 0002 or sent electronically via e-mail to Mrs K. Legodi at e-mail: [klegodi@itac.org.za](mailto: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.**

- 1.2** Applicants must provide ITAC with the required information as per the relevant Excel application spreadsheet (**Annexure A**) within the stipulated timeframe for submitting application.

- 1.3** The Applicant is informed that information that may constitute 'Personal Information' as defined by the Protection of Personal Information Act 4 of 2013 ("POPIA") may be collected and stored by ITAC. Should it be necessary, including but not limited to, in circumstances wherein the application is dependent on a 'recommendation' by a select industry stakeholder or another state department or public entity, the Applicant also acknowledges that such information may be shared with third parties. Please refer to our External Privacy Notice (located on ITAC's official website) for more information on how your information is collected, processed and shared.
- 1.4** 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.
- 1.5** 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.
- 1.6** 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; and
  - (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** An 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 provision concerned.



- (b) The current SARS electronic access PIN (to allow ITAC to verify full tax compliance status);
- (c) A formal letter on the applicant's business letter head confirming that it complies with labour laws, regulations and agreements gazetted by the Minister of Labour.
- (d) Completed Excel application spreadsheet (see Annexure A); and
- (e) Where there are local manufacturer(s) of palm oil (partly or wholly hydrogenated), applications must be accompanied by written evidence of engagements, such as letters or emails, with the said local manufacturer(s). The applicant can request the manufacturers to respond within 14 days of the request.

**2.5** 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 permits.

**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 460.06/1516.20.90/01.08 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 **460.06/1516.20.90/01.08**. In terms of section 54(1)(b) of the International Trade Administration Act, Act 71 of 2002, 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.
- 3.4. By accepting this permit, the person/entity and its Directors and persons exercising management control over it, to which this permit is issued, irrevocably binds himself/herself/itself/ jointly and severally, to the conditions contained herein as well as any legislative requirements and/or obligations



contained in the relevant guidelines, rules and conditions associated with the rebate items concerned.