

DEPARTMENT OF TRADE AND INDUSTRY  
NOTICE 403 OF 2018

INTERNATIONAL TRADE ADMINISTRATION COMMISSION  
CUSTOMS TARIFF APPLICATIONS

LIST 05/2018

The International Trade Administration Commission (herein after referred to as ITAC or the Commission) has received the following application concerning the Customs Tariff. Any objection to or comments on this representation should be submitted to the Chief Commissioner, ITAC, Private Bag X753, Pretoria, 0001. Attention is drawn to the fact that the rate of duty mentioned in this application is that requested by the applicants and that the Commission may, depending on its findings, recommend a lower or higher rate of duty.

**CONFIDENTIAL INFORMATION**

*The submission of confidential information to the Commission in connection with customs tariff applications is governed by section 3 of the Tariff Investigations Regulations, which regulations can be found on ITAC's website at <http://www.itac.org.za/documents/R.397.pdf>. These regulations require that if any information is considered to be confidential, then a non-confidential version of the information must be submitted, simultaneously with the confidential version. In submitting a non-confidential version the regulations are strictly applicable and require parties to indicate:*

- Each instance where confidential information has been omitted and the reasons for confidentiality;*
- A summary of the confidential information which permits other interested parties a reasonable understanding of the substance of the confidential information; and*
- In exceptional cases, where information is not susceptible to summary, reasons must be submitted to this effect.*

*This rule applies to all parties and to all correspondence with and submissions to the Commission, which unless clearly indicated to be confidential, will be made available to other interested parties.*

*The Commission will disregard any information indicated to be confidential that is not accompanied by a proper non-confidential summary or the aforementioned reasons. If a party considers that any document of another party, on which that party is submitting representations, does not comply with the above rules and that such deficiency affects that party's ability to make meaningful representations, the details of the deficiency and the reasons why that party's rights are so affected must be submitted to the commission in writing forthwith (and at the latest 14 days prior to the date on which that party's submission is due). Failure to do so timeously will seriously hamper the proper administration of the investigation, and such party will not be able to subsequently claim an inability to make meaningful representations on the basis of the failure of such other party to meet the requirements.*

**REVIEW OF THE DESCRIPTION OF TARIFF SUBHEADING 6210.10.20 IN PART 1 OF SCHEDULE NO.1 TO THE CUSTOMS AND EXCISE ACT NO.91 OF 1964, WHICH READS AS FOLLOWS: “DISPOSABLE PANTIES OF FABRICS OF HEADING 56.03”.**

The review is conducted with a view to consider amending the abovementioned description of tariff subheading 6210.10.20, provided there are no local manufacturers, as follows: “Disposable underwear of fabrics of heading 56.03”. This proposed tariff description is intended to cover universal disposable underwear, which is currently not the case as the current tariff structure differentiates between disposable panties classifiable under tariff subheading 6210.10.20 at free of duty and other disposable underwear classifiable under tariff subheading 6210.10.90 at a rate of duty of 40 per cent *ad valorem*.

**ENTITY:**

**South African Revenue Service (SARS)**  
Pretoria Head Office  
299 Bronkhorst Street  
**NIEUW MUCKLENEUK**  
0181

Ref: 33/2017 Enquiries: Mr Chris Sako, at Tel: (012) 394-3669, Email: [csako@itac.org.za](mailto:csako@itac.org.za) or Mrs Ayanda Gandhi, at Tel: (012) 394-3672, Email: [endou@itac.org.za](mailto:endou@itac.org.za).

**THE REASONS PROVIDED FOR THE REVIEW IS AS FOLLOWS:**

- a) Disposable under garments of non-woven fabrics appear to have evolved from their original use as substitutes for sanitary pads and are now used, *inter alia*, as theatre-wear for patients during surgical procedures.
- b) The current description of tariff subheading 6210.10.20 currently at free of duty, makes it discriminatory and difficult to administer as some disposable underwear of fabrics of heading 56.03 are imported under tariff subheading 6210.10.90 which attracts a general rate of duty of 40 per cent *ad valorem*.
- c) If disposable underwear is not manufactured locally it is reasonable to review the description of tariff subheading 6210.10.20 to reflect this position.

**PUBLICATION PERIOD:**

Representation should be submitted to the above address within four (4) weeks of the date of this notice.