

GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEMS: 460.15/7208.51/02.06 and 460.15/7208.51/03.06 FOR THE IMPORTATION OF CERTAIN HOT ROLLED STEEL CLASSIFIABLE UNDER 7208.51

1. PURPOSE

1.1 This document serves to provide reference and procedural guidelines applicable to applications for permits in terms of rebate provisions: **460.15/7208.51/02.06 and 460.15/7208.51/03.06**. This document therefore, addresses the guidelines, rules and conditions to the aforementioned rebate items and the permit application process to be followed by applicants.

2. REBATE PROVISION

2.1 Rebate items **460.15/7208.51/02.06 and 460.15/7208.51/03.06** of Schedule No. 4, Part 2 of the Customs and Excise Act No. 91 of 1964 (Customs and Excise Act) make provision for rebate of the full ordinary customs duty and safeguard duty on:

“Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness exceeding 100 mm, in such quantities and such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market (460.15/7208.51/02.06); and

Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness exceeding 60 mm but not exceeding 100 mm, in such quantities and such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market (460.15/7208.51/03.06)”

3. APPLICATION PROCEDURE

- 3.1 Applicants must acquaint themselves with the provisions of the Customs and Excise Act, the International Trade Administration Act No 71 of 2002 (ITA Act) and other legislation relating to the importation of goods into the Republic of South Africa.
- 3.2 The applicant shall provide International Trade Administration Commission of South Africa (ITAC) with the required information as per the relevant application form (**Annexure A**). Should the space provided in the application form not be sufficient, applicants should use the format of the application form as a guide for the format in which the required information should be submitted.
- 3.3 These guidelines must be read and understood before completing the application form. Completed original applications for permits may be forwarded to:

The Senior Manager: Tariff Investigations II

International Trade Administration Commission of South Africa

Private Bag X 753

Pretoria

0001

Or hand delivered to:

Block E, 1st Floor

DTI Campus

77 Meintjies Street

Sunnyside

Pretoria

0002

3.4 Should an application be found to be deficient, it will not be processed further and the applicant will be informed accordingly. An application will be regarded as deficient if the following is found:

- I. The application is not submitted in the correct format;
- II. The application does not comply with the guidelines, rules and conditions as set out in this document;
- III. The requested information is not submitted; and
- IV. The application contains conflicting information or incorrect information.

Applicants who submit deficient applications must re-submit duly completed application forms to replace the deficient application forms, should they wish to proceed.

3.5 Applications must be made well in advance of the shipment of the goods, as rebate permits will not be issued retrospectively. Applicants should allow an issuance period of fourteen (14) days from date ITAC received a properly documented and duly completed application.

- 3.6 Permits for rebate items **460.15/7208.51/02.06** and **460.15/7208.51/03.06** are valid for the period stipulated on the permit issued and no extensions will be granted.
- 3.7 The permits are issued at the discretion of the ITAC. Should the application be rejected, the applicant will be informed in writing of the decision and the reasons thereof to enable them to seek appropriate recourse.

4 APPLICABLE CONDITIONS

- 4.1 Applicants must get written confirmation from ArcelorMittal South Africa Limited (AMSA) that the products to be imported are not available in the Southern African Customs Union (SACU).
- 4.2 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.
- 4.3 Any request for an amendment of the rebate permit will only be considered when an error was made by ITAC upon the issuance of a permit.

Note: No amendments will be effected in instances where the applicant has submitted incorrect information and a new application will therefore be required.

- 4.4 Should the permit holder misplace a permit, the permit holder will be required to submit an application in the form of affidavit for a re-issue of a rebate permit. This must clearly set out the circumstances giving rise to the loss of the original permit and show good cause or reasons why a substitute permit must be issued. ITAC may consider issuing a replacement of the lost original permit provided the above is dully submitted.

5 NON-COMPLIANCE

- 5.1 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, withdrawal of the permit/s concerned and it may affect future application for permits.
- 5.2 Should it be found that the goods imported in terms of the rebate permit are used for a purpose other than that described in the rebate provision and in the permit, the applicable customs duty and penalties will be imposed by SARS in addition to any other sanction.

Annexure A

APPLICATION FORM FOR REBATE ITEMS:460.15/7208.51/02.06 and 460.15/ 7208.51/03.06 FOR THE IMPORTATION OF CERTAIN HOT ROLLED STEEL CLASSIFIABLE UNDER 7208.51

PLEASE NOTE:

It is imperative to understand the content of the document titled “GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEMS 460.15/7208.51/02.06 and 460.15/ 7208.51/03.06 FOR THE IMPORTATION OF CERTAIN HOT ROLLED STEEL CLASSIFIABLE UNDER TARIFF SUBHEADING 7208.51”, before completing this application form.

The rebate item provides for a rebate of the full ordinary customs and safeguard duty on certain hot rolled steel used in the automotive industry.

If the space provided for on the application form is insufficient, please use the layout of this application form as a guideline for the format in which the requested information should be submitted.

1. Details of Applicant:

1.1 Name of Applicant:

.....

1.2 VAT Registration No.:

.....

1.3 Importer's code:

.....

3. Furnish the following information in respect of each of the certain hot rolled steel products to be imported.

Product Description	
Tariff Subheading	
Customs Value (FOB) in Rands	
Quantity (i.e kg/units)	
Country Importing from	

4. Please provide details of the nature of business of the applicant taking into consideration the imported goods to which the rebate provision or permit relates:

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.....

5. Kindly indicate the employment figures in relation to the end product to be manufactured (if applicable):

Applicant's Total Employment	
Female	
Youth (18- 35 years)	
Total Direct Factory Workers	
Female	
Youth (18- 35 years)	

AFFIDAVIT

Submit the following declaration by the CEO or duly authorized representative of the company:

I, _____ (full names) with Identity Number

_____, in my capacity as _____

of _____ (hereinafter referred to as the applicant)

hereby declare under oath that I am duly authorized to depose hereto, and that the information furnished in this permit application for rebate items **460.15/7208.51/02.06 and 460.15/7208.51/03.06** for the importation of certain hot rolled steel classifiable under tariff headings 7208.51, is to the best of my knowledge true and correct.

NAME: _____ **DESIGNATION:** _____

SIGNATURE: _____ **DATE:** _____

I CERTIFY THAT THE DEPONENT HAS ACKNOWLEDGED THAT HE/SHE KNOWS AND UNDERSTANDS THE CONTENTS OF THIS STATEMENT, AND THAT HE/SHE HAS NO OBJECTION TO TAKING THE PRESCRIBED OATH, AND THAT HE/SHE CONSIDERS THIS OATH TO BE BINDING ON HIS/HER CONSCIENCE. THE STATEMENT WAS SWORN TO/ AFFIRMED BEFORE ME AND THAT THE DEPONENT'S SIGNATURE WAS PLACED THEREON BEFORE ME.

SIGNED and SWORN to before me at _____ this ____ Day of _____
Year_____.

COMMISSIONER OF OATH
FULL NAMES: _____
DESIGNATION: _____
ADDRESS: _____

Check List

Please note: Before the rebate items **460.15/7208.51/02.06** and **460.15/7208.51/03.06** application form is submitted to ITAC, the applicant is required to complete the checklist that is shown in table 1 below:

Table 1: Check List

Documents and information to be submitted	Mark with an X
Importers Code	
VAT registration no.	
Copy of previous permit (if applicable)	
Signed affidavit	