

GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEMS 460.15/7210.11/01.06, 460.15/7210.12.10/01.08, 460.15/7210.12.90/02.08, & 460.15/7212.10/01.06 FOR FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, CLAD, PLATED OR COATED WITH TIN (“TINPLATE”), CLASSIFIABLE UNDER TARIFF SUBHEADINGS 7210.11, 7210.12.10, 7210.12.90, and 7212.10.

1. PURPOSE

1.1 This document serves to provide reference and procedural guidelines applicable to applications for permits in terms of rebate provisions of **460.15/7210.11/01.06, 7210.12.10/01.08, 460.15/7210.12.90/02.08 & 460.15/7212.10/01.06**. This document therefore, addresses the guidelines, rules and conditions applicable to the aforementioned rebate items and the permit application process to be followed by applicants.

2. REBATE PROVISION

2.1 Rebate items **460.15/7210.11/01.06, 7210.12.10/01.08, 460.15/7210.12.90/02.08 & 460.15/7212.10/01.06** of Schedule No. 4, Part 2 of the Customs and Excise Act No. 91 of 1964 (Customs and Excise Act) makes provision for rebate of the full duty on the:

“Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, of a thickness of 0, 5 mm or more, classifiable in tariff subheading 7210.11, in such quantities, at 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”;

“Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, other, of a thickness less than 0,3 mm, classifiable in tariff subheading 7210.12.10, in such quantities, at 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”;

“Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, other, classifiable in tariff subheading 7210.12.90, in such quantities, at 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”; and

“Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, plated or coated with tin, classifiable in tariff subheading 7212.10, in such quantities, at 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”.

3. APPLICATION PROCEDURE

- 3.1 Applicants must register with the South African Revenue Service (SARS) as users of a rebate provision, and they must acquaint themselves with the provisions of 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 may use the format of the application form as a guide of 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 and 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 Rebate items **460.15/7210.11/01.06, 7210.12.10/01.08, 460.15/7210.12.90/02.08 & 460.15/7212.10/01.06** 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 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.
- 4.2 Applicants must get written confirmation from the South African Iron and Steel Institute (SAISI) that the products to be imported are not available in the Southern African Customs Union (SACU).
- 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 was responsible for the submission of incorrect information. In such instances a new application will be required.

- 4.4 Should the permit holder misplace a rebate permit, the permit holder will be required to submit an application in the form of an affidavit for the 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 duly submitted.

- 4.5 ITAC may satisfy itself as to the accuracy of the information supplied to it by the applicant by conducting verifications at such time and place as it deems necessary, including verification visit(s) at the premises of the applicant that provided the information.
- 4.6 ITAC may inform the applicant concerned of the dates of the intended visit, and where such information is provided, the verification will be conducted on those dates.
- 4.7 Following a verification visit, ITAC shall compile a verification report indicating report indicating what information was verified and may make same available to the applicant.

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 (but is not limited to) criminal charges; withdrawal of the permit/s concerned and it may affect future applications 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 UNDER REBATE ITEMS

460.15/7210.11/01.06, 460.15/7210.12.10/01.08, 460.15/7210.12.90/02.8 & 460.15/7212.10/01.06 FOR FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, CLAD, PLATED OR COATED WITH TIN (“TINPLATE”), CLASSIFIABLE UNDER TARIFF SUBHEADINGS 7210.11, 7210.12.10, 7210.12.90, and 7212.10.”

PLEASE NOTE:

It is imperative to understand the content of the document titled “GUIDELINES, RULES AND CONDITIONS PERTAINING TO REBATE ITEMS 460.15/7210.11/01.06, 460.15/7210.12.10/01.08, 460.15/7210.12.90/02.8 & 460.15/7212.10/01.06 06 FOR FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, CLAD, PLATED OR COATED WITH TIN (“TINPLATE”), CLASSIFIABLE UNDER TARIFF SUBHEADINGS 7210.11, 7210.12.10, 7210.12.90, and 7212.10”, before completing this application form.

If the space provided for on the application form is insufficient, please use the lay-out of the application form as a guideline of the form 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:

1.4 Physical Address:
.....
.....
.....

1.5 Contact Details:

1.5.1 Contact Person:
.....

1.5.2 Contact Number:
.....

1.5.3 Email Address:
.....

1.5.4 Facsimile Number:
.....

2. Details of Manufacturer (if different from paragraph 1):

2.1 Company name:
.....

2.2 VAT Registration No.: 2.3 Importer's code:

2.4 Physical Address:
.....
.....

3. Furnish the following information in respect of each of the products to be imported.

Product Description	
Tariff Heading	
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 authorised to depose hereto, and that the information furnished in this permit application for rebate items **460.15/7210.11/01.06, 7210.12.10/01.08, 460.15/7210.12.90/02.08 & 460.15/7212.10/01.06** for flat-rolled products of iron or non-alloy steel, clad, plated or coated with tin ("tinplate"), classifiable under tariff subheadings 7210.11, 7210.12.10, 7210.12.90, and 7212.10, 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 CONSCIENCE. THE STATEMENT WAS SWORN TO/ AFFIRMED TO BEFORE ME AND THAT THE DEPONENTS 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 items **460.15/7210.11/01.06, 7210.12.10/01.08, 460.15/7210.12.90/02.08 & 460.15/7212.10/01.06 application** form is submitted to ITAC, the applicant is required to complete the check list which 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	