

## **GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEM**

**460.15/7306.30/01.06 FOR TUBES, PIPES AND HOLLOW PROFILES, WELDED, OF CIRCULAR CROSS-SECTION, IRON OR NON-ALLOY STEEL TO USED IN THE MANUFACTURE OF BRAKE LINE AND FUEL LINE ASSEMBLIES.**

**GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEM 460.15/7306.30/01.06.**

### **1. PURPOSE**

1.1 This document serves to provide reference and procedural guidelines, for the application of permits in terms of rebate provision of 460.15/7306.30/01.06.

### **2. REBATE PROVISION**

2.1 Rebate item 460.15/7306.30/01.06 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:

“Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel to be used in the manufacture of brake line and fuel line assemblies.”

### **3. APPLICATION PROCEDURES**

3.1 Applicants must register with South African Revenue Service (SARS) as users of the rebate provision, and they must acquaint themselves with the requirements of SARS.

3.2 The applicant shall provide ITAC with the required information as per the relevant application form. 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 should 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, 1<sup>st</sup> Floor  
DTI Campus  
77 Meintjies Street  
Sunnyside  
Pretoria  
0002

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

- The application is not submitted in the correct format (**Annexure A**).
- The application does not comply with the guidelines, rules and conditions as set out in this document.
- The requested information is not submitted
- The application contains conflicting information.
- The application contains incorrect information.

Applicants who submitted deficient applications must re-submit duly completed application forms to replace 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 approximately 14 days from date of the ITAC receiving a properly documented application.

3.6 Permits for rebate items 460.15/7306.30/01.06 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 therefore.

## 4 APPLICABLE CONDITIONS

- 4.1 Applicants must fully comply with all the relevant South African Revenue Services (SARS) provisions and requirements.
- 4.2 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.**

- 4.3 Should the concerned party displace a permit, the applicant may be required to submit an affidavit on a company letterhead endorsed by a Commissioner of Oaths, stating that the permit was lost and provide reasons. ITAC may consider issuing a replacement of the lost original permit provided the above is duly submitted.

## 5 NON-COMPLIANCE

- 5.1 Where non-compliance is detected, appropriate action will be taken against the relevant party in terms of the International Trade Administration (ITA) Act and the Customs and Excise Act. This action may include (but is not limited to) criminal charges, withdrawal of the permit/s concerned and/or the rejection of future applications for permits.
- 5.2 Should it be found that the goods imported in terms of the rebate permit are used for any other purpose than that described in the rebate provision and in the permit; the applicable customs duty and penalties will be imposed by SARS.



**APPLICATION FORM FOR REBATE ITEM**  
**460.15/73.06/01.04**

**PLEASE NOTE:**

It is imperative to understand the content of the document titled “GUIDELINES, RULES AND CONDITIONS PERTAINING TO REBATE ITEM 460.15/7306.30/01.06 FOR TUBES, PIPES AND HOLLOW PROFILES, WELDED, OF CIRCULAR CROSS-SECTION, IRON OR NON-ALLOY STEEL, USED IN THE MANUFACTURE OF BRAKE LINE AND FUEL LINE ASSEMBLIES, 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 site 1):**

2.1 Company name:

.....

2.2 VAT Registration No.:

2.3 Importer's code:

.....

2.3 Physical Address:

.....

.....

**3. Details of goods for importation:**

<b>Product Description</b>	<b>Tariff Heading</b>	<b>Customs Value (R)</b>	<b>Quantity (i.e. kg/units)</b>

**4. Please provide details of the nature of business of the Applicant, in consideration of the goods for importation:**

.....  
.....  
.....

**5. Kindly indicate the employment figures in relation to the end product to be manufactured:**

<b>Factory Workers</b>	
<b>Total Number of employees</b>	

## SWORN 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 the information furnished in this  
**460.15/7306.30/01.06** application 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 and surname

## Check List

1. Please note: Before the 460.15 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

<b>Documents and information to be submitted</b>	<b>Mark with an X</b>
Importers Code	
VAT registration no.	
Copy of previous permit (if applicable)	
Proof of registration with SARS under rebate item 460.15	
Signed sworn affidavit	