

# Report No. 8

Rebate of the duty on leather, classifiable under Chapter 41, and woven or knitted fabrics, whether or not coated, covered or laminated, for the manufacture of upholstered furniture exclusively for export



The International Trade Administration Commission herewith presents its Report No. 8: REBATE OF THE DUTY ON LEATHER, CLASSIFIABLE UNDER CHAPTER 41, AND WOVEN OR KNITTED FABRICS, WHETHER OR NOT COATED, COVERED OR LAMINATED, FOR THE MANUFACTURE OF UPHOLSTERED FURNITURE EXCLUSIVELY FOR EXPORT

Ms N P MAIMELA
CHIEF COMMISSIONER

#### REPUBLIC OF SOUTH AFRICA

# INTERNATIONAL TRADE ADMINISTRATION COMMISSION

#### REPORT NO. 8

REBATE OF THE DUTY ON LEATHER, CLASSIFIABLE UNDER CHAPTER 41, AND WOVEN OR KNITTED FABRICS, WHETHER OR NOT COATED, COVERED OR LAMINATED, FOR THE MANUFACTURE OF UPHOLSTERED FURNITURE EXCLUSIVELY FOR EXPORT

### Synopsis

The Commission considered an application, for the creation of a rebate provision in the fourth schedule of the Customs and Excise Act for rebate of the duty on leather, classifiable under chapter 41, and woven or knitted fabrics, whether or not coated, covered or laminated, for the manufacture of upholstered furniture exclusively for export. The reason for the application was that the Commission decided that the creation of a rebate facility, with regard to the above, would support the Government's objective of promoting and developing small, medium and micro enterprises, that manufacture quality products which are destined for niche international markets.

In light of the above, the Commission recommends that a rebate provision be created, in the fourth schedule of the Customs and Excise Act, for rebate of the duty on leather, classifiable under chapter 41, and woven or knitted fabrics, whether or not coated, covered or laminated, for the manufacture of upholstered furniture exclusively for export.

#### Discussion

The Commission considered an application, for the creation of a rebate provision in the fourth schedule of the Customs and Excise Act for rebate of the duty on leather, classifiable under chapter 41, and woven or knitted fabrics, whether or not coated, covered or laminated, for the manufacture of upholstered furniture exclusively for export. The application was published in the Government Gazette on 4 April 2003 for comment by interested parties.

- 2. The reason for the application was that the Commission decided that the creation of a rebate facility, with regard to the above, would support the Government's objective of promoting and developing small, medium and micro enterprises, that manufacture quality products which are destined for niche international markets.
- 3. No comments or objections to the application were received.

### Recommendation

The Commission recommends that a rebate provision be created, in the fourth schedule of the Customs and Excise Act, for rebate of the duty on leather, classifiable under chapter 41, and woven or knitted fabrics, whether or not coated, covered or laminated, for the manufacture of upholstered furniture exclusively for export.

[T5/2/4/2/1 (030021)]