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## GENERAL NOTICE

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### NOTICE 1134 OF 2013

#### INTERNATIONAL TRADE ADMINISTRATION COMMISSION

##### REVISED QUESTIONNAIRES: TARIFF AMENDMENT INVESTIGATIONS

The International Trade Administration Commission of South Africa (ITAC) hereby gives notification of the implementation of the revised tariff amendment questionnaires pertaining to tariff amendment applications. Applications in terms of Section 26 of the International Trade Administration Act, 2002 (the ITA Act), with regard to customs tariff amendments should with effect from 1 January 2014, be submitted to ITAC in the format of the attached revised questionnaires.

The revised questionnaires apply to:

1. Increase in the rate of customs duty
2. Reduction in the rate of customs duty
3. Creation of a rebate facility

##### ENQUIRIES:

Contact Mr Chris Sako at Tel: (012) 394 3669 or by email at [csako@itac.org.za](mailto:csako@itac.org.za)

# CUSTOMS TARIFF AMENDMENT APPLICATION FORM

## Creation of a rebate facility

Please address all correspondence to the Senior Manager: Tariff Investigations, International Trade Administration Commission, and forward your application choosing one of the following options:

Postal address: Private Bag X753, Pretoria, 0001

Physical address: DTI Campus (Uzazi building, first floor reception), 77 Meintjies Street, Sunnyside, Pretoria.

**NOTES:**

- i) It is **imperative** to study the contents of the document titled "TARIFF INVESTIGATIONS REGULATIONS", which can be found on ITAC's website ([www.itac.org.za](http://www.itac.org.za)), before completing this application form.
- ii) Applicants should feel free to submit any information or comment considered to be relevant to the application, not called for specifically in the questionnaire. The application should include a duly signed affidavit on the company's letter head averring the accuracy of the information being provided and be accompanied by a cover letter signed by the CEO of the applying company authorising the submission of the application.
- iii) It is advisable that the Office of the Commissioner for the South African Revenue Service (SARS) be consulted in connection with the tariff classification and description of the product concerned. (This applies to questions 10 and 11 of the questionnaire). Should an additional 8-digit tariff subheading be required, it is also necessary to obtain the relevant description of such a provision from SARS before the application can be submitted.
- iv) If an increase of the custom duty on more than one product is required, information should be furnished separately throughout the questionnaire for each product.
- v) The statistical information may be given for either calendar years or financial years, but the basis selected should be stated.

**CONFIDENTIAL INFORMATION**

Please note that in terms of Section 33 of the International Trade Administration Act, 71 of 2002, and Section 3 of the Tariff Investigations Regulations, if any information is considered to be confidential then a non-confidential version of the information must be submitted, simultaneously with the confidential version. It is imperative to consult the Tariff Investigations Regulations in this regard for the detailed requirements on confidentiality, which apply to all parties and to all correspondence with and submissions to the Commission. Based on these regulations parties must indicate:

- Where confidential information has been omitted and the reasons for the confidentiality of the information omitted; and
- A detailed summary of the confidential information and indexing of numerical data must be submitted to enable interested parties to make meaningful representations on trends and methodology used to determine relevant factors; or
- In cases where information is not susceptible to summary or indexing, reasons must be submitted to this effect.

All correspondence with and submissions to the Commission unless clearly indicated to be confidential will be made available to other interested parties. (Confidential information should be clearly marked by writing "CONFIDENTIAL") on the cover page of the document and every page that contains confidential information.

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 confidentiality requirements.

**VERIFICATION**

Please note that in terms of section 8 of the Tariff Investigations Regulations, the Commission retains the right to verify the accuracy of the information supplied to it by any party by conducting verifications.

## **GLOSSARY**

<b>APPLICANT</b>	The party submitting an application.
<b>COMMISSION</b>	The International Trade Administration Commission of South Africa established in terms of section 7 of the International Trade Administration Act, 2002 (Act No. 71 of 2002).
<b>CUSTOMS DUTY</b>	Ordinary customs duties as contained in Part 1 of Schedule No. 1 of the Customs and Excise Act, 1964 (Act. No. 91 of 1964).
<b>INTERESTED - PARTIES</b>	Parties that have a direct interest in an investigation and may include the applicant, producers in SACU, exporters, importers, or trade or business associations whose members are SACU producers, exporters or importers and labour unions whose members are employees of SACU producers. This does not preclude the Commission from accepting other parties as interested parties at the behest of the Commission.
<b>SACU</b>	Southern African Customs Union, established by Article 3 of the SACU Agreement and consisting of Botswana, Lesotho, Namibia, Swaziland and South Africa
<b>SARS</b>	South African Revenue Service
<b>PRODUCT</b>	The product that is the subject of the application

**INFORMATION REQUIRED IN SUPPORT OF AN APPLICATION FOR THE CREATION OF A REBATE FACILITY**

**A) COMPANY DETAILS**

1. State the full name of the applicant.
2. State the postal and physical address.
3. State the web address if available.
4. State the Company's registration no. in terms of the Companies Act.
5. Provide the contact details of the applicant/representative:

Contact person..... Tel. no.....  
 Cell no.....  
 Fax no..... Email Address.....

6. Provide the physical location of the factory(ies) and warehouse(s)
7. State the nature of the business conducted by the applicant.

**B) PRODUCT DESCRIPTION AND TARIFF CLASSIFICATION**

8. Provide the existing tariff structure as per the table below:

Table 1: Current tariff position

Tariff heading	Tariff subheading	Description	Statistical unit	Rate of duty			
				General	EU	EFTA	SADC
(4 digit)		(Tariff heading description)					
	(6 or 8 digit)	(Tariff subheading description)					

9. Please provide the description of the rebate provision sought, as supplied by SARS.
10. Describe the product in the fullest detail with regard to composition, method/process of manufacturing, function and method of use. Such a description should be supported, where possible, with clearly illustrated literature.

11. Provide the requested tariff structure as per the table below:

**Table 2: Requested tariff position**

Tariff heading	Tariff subheading	Description	Statistical unit	Rate of duty			
				General	EU	EFTA	SADC
(4 digit)		(Tariff heading description)					
	(6 or 8 digit)	(Tariff subheading description)					

12. Please furnish information with regard to all intermediate inputs (intermediate inputs are all industrial inputs except the primary inputs of capital & labour) used in the manufacture of the product as indicated in the table below.

**Table 3: Input products**

List all input product/s & state whether imported or domestically sourced	Tariff subheading	Percentage of ex-factory sales value

13. Give a technical description of the end product and its position in the value chain.

**C) REASONS FOR THE APPLICATION**

14. Give a brief statement of the reason(s) for the application. Please note that the particulars given will form the basis of the application and that it is possible that they will be made available to interested parties.

**D) INDUSTRY AND MARKET**

15. Furnish the names and addresses or websites of other SACU manufacturers of the product and/or end product including details of the known SACU industry representative organisations.

**E) MARKET AND TRADE INFORMATION**

16. Furnish the company's recent three-year information on market and trade and indicate the proportion of the total allocated to the product being the subject of the application where applicable. Please use table 4 below for ease of presentation of the information.

Table 4: Market and trade data

No.	items	Year 1		Year 2		Current year	
		Total	Proportion of the subject product (%)	Total	Proportion of the subject product (%)	Total	Proportion of the subject product (%)
1	Domestic demand- kg/li/units)						
2	Domestic supply- kg/li/units)						
3	Total production (volume - kg/li/units)						
4	Total sales (volume -{applicant, kg/li/units)						
5	Total sales (value (applicant, R)						
6	SACU sales (volume - Kg/li/units)						
7	SACU sales (value (R)						
8	Production capacity						
9	Market share (applicant, %)						
10	SACU market share, )%)						
11	Total investment (R)						
	Plant & machinery						
	Buildings						
12	Total export						
	Volume (Kg/li/units)						
	Value (R)						
	Destination						
13	Total import						
	Volume (Kg/li/units)						
	Value (R)						
	Origin						
14	Total Employment						
	Senior management						
	Middle management						
	Administrative staff						
	Male						
	Female						
	Black						
	White						
	Indian						
	Coloured						
	Skilled						
	Semiskilled						
	Unskilled						
15	Total wage (R)						
	Senior management						
	Middle management						
	Administrative staff						
	Male						
	Female						
	Black						
	White						
	Indian						
	Coloured						
	Skilled						
	Semiskilled						
	Unskilled						
16	Supply side measures (R)						
	Research and development						
	Skills development and training						
	Upgrading machinery & equipmt.						
	Other (list and populate)						

17. Is the applicant receiving any financial, capital or other form of support from any Government Department or Government Institution in the Southern African Customs Union (SACU)? If so provide the details about the type, duration and the extent of the already acquired support. Please provide supporting documentation.

**F) COMPETITIVENESS**

18. Provide the present cost and price structure of the subject product:

Table 4: Cost and price structure

items	Year 1	Year 2	Current year
	R per kg/li/units	R per kg/li/units	R per kg/li/units
F.O.B value			
Freight, insurance, landing charges			
Customs duty			
Other (specify)			
In-store costs			
Selling and administration costs			
Profit			
<b>Selling price (total of above amounts)</b>			

**Note:** please give a breakdown of the selling and administration costs

19. If the product is further processed by your firm or being used in the processing of another product, furnish the following details of the present cost and price structure.

Table 5: Cost and price structure

No.	items	Year 1			Year 2			Current year		
		Price per kg/li/units	% of total cost of production	% of ex-factory selling price	Price per kg/li/units	% of total cost of production	% of ex-factory selling price	Price per kg/li/units	% of total cost of production	% of ex-factory selling price
1	Direct Variable Cost									
	(a) Materials and components									
	<b>Imported</b>									
	Fob									
	Custom duty									
	Freight, insurance & landing & other charges									
	Other imported inputs									
	<b>Domestic sourced</b>									
	(b) Direct labour & related costs									
	(c) Tooling*									
	(d) Royalties, etc.									
	(e) Other*									
2	Indirect Variable Cost									
	Labour									
	Utilities									
	R & D									
	Other variable overheads*									
3	Fixed Overhead Cost									
	Labour									
	Repair & maintenance									
	Rates & insurance									
	Plant depreciation									
	Net interest paid									
	Rent									
	Other*									
4	Total Production Cost									
5	Selling General & Administrative Expenses									
	Administrative expenses									
	Selling expenses									
	General expenses									
6	Total Cost									
7	Selling (List) Price									
8	Discounts, etc									
	Discounts									
	Rebates									
9	Net Profit									
10	Net Ex-Factory Price									
11	Net Cash Flow									

**Note:** Supply a detailed breakdown of the items in asterisks (\*). Cost items such as tooling can be a direct or indirect cost depending on the specific industry. Separate cost analyses must be provided for each of the subject products in this format. This format serves as an indication of the details required by the Commission. However, you may use your own format, provided that the required amount of detail is



submitted. This information should be reconcilable to your income statements. Provide a detailed breakdown of the basis of allocation in each case that an allocation has been made.

20. Give an assessment (consumer benefit or downstream benefit to a specific industry) of how your cost and price structure would be affected should the application succeed. To what extent will your firm's selling price for the product be influenced should the application for amendment in the duty be successful?
21. Furnish in the table below prices of equivalent imported products competing with the SACU manufactured product.

Country of Origin	Free on board import prices	Landed cost at SACU port including insurance, freight and other costs (cif)

NOTE: Wherever possible, the particulars in the table in point 27 should be substantiated with price lists, invoices, or other documentary evidence. If these are not available the sources of the information relating to this data should be furnished.

#### **G) RECIPROCITY COMMITMENTS**

22. The Commission takes a developmental or strategic approach to customs tariffs. It has now begun to make all tariff support conditional to reciprocal commitments by applicants to gauge the performance of beneficiaries against the policy objectives of increased economic growth and competitiveness, as well as employment creation and retention.
23. As an increase in customs duties is considered for the purpose of granting relief for domestic producers that may be experiencing threatening import pressures to adjust and restructure so that in the medium to long term they could become internationally competitive without any support in the form of customs duty protection, support will be **tied to conditions related to economic performance over time and will be reviewed after a specified period.**
24. State the increased economic benefits that must be realised should the tariff support be provided by completing the table below, where applicable.

Table 6: Reciprocity commitments

No. Items	Should the support be given		
	year 1	year 2	year 3
1 Expected total production volume (Kg/li/units)			
2 Expected ex-factory selling price/per (Kg/li/unit)			
3 Expected total investment (R)			
Plant & Machinery			
Buildings			
4 Supply side measures (R)			
Research and development			
Skills development and training			
Upgrading machinery & equipmt.			
Other (list)			
5 Expected total export			
Volume (Kg/li/units)			
Value (R)			
6 Expected total Employment			
Skilled			
Semiskilled			
Unskilled			
7 Expected total wage (R)			
Skilled			
Semiskilled			
Unskilled			

#### H) DEVELOPMENTAL PLAN

25. Commitment to economic performance provided in table 5 requires, but is not limited to, the following:
1. a development plan;
  2. a restructuring plan; or
  3. other relevant strategies in place to accelerate the achievement of the reciprocity commitments (from say 4 years to 3 or 2 years) has to be provided

#### I) SUPPORTING DOCUMENTATION

26. Submit copies of the firm's latest audited financial statements (or management accounts) and business plan.
27. Please submit a statement of compliance with labour laws and agreements gazetted by the Minister of Labour.
28. The applicant must submit a valid Tax Clearance Certificate. Should challenges exist in providing this information give detailed reason/s for the absence thereof.
29. Should the provision of tariff support not be enough to place the firm in a competitive position, are there any further potential plans in place to cover the difference.
30. Tables 4, 5 and 6 are also to be provided in excel spreadsheets.

**J) AFFIDAVIT**

31. Submit the following declaration by the Chief Executive Officer of the company concerned reflected on the company's letterhead.

I,.....(Full name) with identity number,.....in my capacity as .....of..... hereby declare that the information furnished in this application is to the best of my knowledge true and correct. I also submit to furnish ITAC with information in the form of table 4 and 5 on an annual basis over the period of the support, should the support be given.

NAME: ..... DESIGNATION: .....

SIGNATURE: ..... DATE: .....

I CERTIFY THAT THE DEPONENT HAS ACKNOWLEDGED THAT HE/SHE KNOWS AND UNDERSTANDS THE CONTENTS OF THIS AFFIDAVIT, 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.

SIGNED and SWORN to before me at ..... on this ..... Day of ..... Year.....

.....  
COMMISSIONER OF OATHS

# CUSTOMS TARIFF AMENDMENT APPLICATION FORM

## Increase in the rate of customs duty

Please address all correspondence to the Senior Manager: Tariff Investigations, International Trade Administration Commission, and forward your application choosing one of the following options:

Postal address: Private Bag X753, Pretoria, 0001

Physical address: DTI Campus (Uuzaji building, first floor reception), 77 Meintjies Street, Sunnyside, Pretoria.

**NOTES:**

- i) It is **imperative** to study the contents of the document titled "TARIFF INVESTIGATIONS REGULATIONS", which can be found on ITAC's website ([www.itac.org.za](http://www.itac.org.za)), before completing this application form.
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- iii) It is advisable that the Office of the Commissioner for the South African Revenue Service (SARS) be consulted in connection with the tariff classification and description of the product concerned. (This applies to questions 10 and 11 of the questionnaire). Should an additional 8-digit tariff subheading be required, it is also necessary to obtain the relevant description of such a provision from SARS before the application can be submitted.
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- In cases where information is not susceptible to summary or indexing, reasons must be submitted to this effect.

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**VERIFICATION**

Please note that in terms of section 8 of the Tariff Investigations Regulations, the Commission retains the right to verify the accuracy of the information supplied to it by any party by conducting verifications.

## **GLOSSARY**

<b>APPLICANT</b>	The party submitting an application.
<b>COMMISSION</b>	The International Trade Administration Commission of South Africa established in terms of section 7 of the International Trade Administration Act, 2002 (Act No. 71 of 2002).
<b>CUSTOMS DUTY</b>	Ordinary customs duties as contained in Part 1 of Schedule No. 1 of the Customs and Excise Act, 1964 (Act. No. 91 of 1964).
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<b>SACU</b>	Southern African Customs Union, established by Article 3 of the SACU Agreement and consisting of Botswana, Lesotho, Namibia, Swaziland and South Africa
<b>SARS</b>	South African Revenue Service
<b>PRODUCT</b>	The product that is the subject of the application

**INFORMATION REQUIRED IN SUPPORT OF AN APPLICATION FOR AN INCREASE IN THE RATE OF THE CUSTOM DUTY**

**A) COMPANY DETAILS**

1. State the full name of the applicant.
2. State the postal and physical address.
3. State the web address if available.
4. State the Company's registration no. in terms of the Companies Act.
5. Provide the contact details of the applicant/representative:

Contact person..... Tel. no.....  
 Cell no.....  
 Fax no..... Email Address.....

6. Provide the physical location of the factory(ies) and warehouse(s)
7. State the nature of the business conducted by the applicant.

**B) PRODUCT DESCRIPTION AND TARIFF CLASSIFICATION**

8. Provide the existing tariff structure as per the table below:

Table 1: Current tariff position

Tariff heading	Tariff subheading	Description	Statistical unit	Rate of duty			
				General	EU	EFTA	SADC
(4 digit)		(Tariff heading description)					
	(6 or 8 digit)	(Tariff subheading description)					

9. If the application is for an increase of duty by way of creating a new 8-digit tariff sub heading, please provide the proposed tariff description as supplied by SARS.

10. Provide the requested tariff structure as per the table below:

Table 2: Requested tariff position

Tariff heading	Tariff subheading	Description	Statistical unit	Rate of duty			
				General	EU	EFTA	SADC
(4 digit)		(Tariff heading description)					
	(6 or 8 digit)	(Tariff subheading description)					

11. Describe the product in the fullest detail with regard to composition, method/process of manufacturing, function and method of use. Such a description should be supported, where possible, with clearly illustrated literature.
12. Please furnish information with regard to all intermediate inputs (intermediate inputs are all industrial inputs except the primary inputs of capital & labour) used in the manufacture of the product as indicated in the table below.

Table 3: Input products

List all input product/s & state whether imported or domestically sourced	Tariff subheading	Percentage of ex-factory sales value

13. Describe or provide a diagram of the position of the product in the value chain (i.e. raw material, intermediate product or end product).

**C) REASONS FOR THE APPLICATION**

14. Give a brief statement of the reason(s) for the application. Please note that the particulars given will form the basis of the application and that it is possible that they will be made available to interested parties.

**D) INDUSTRY AND MARKET**

15. Furnish the names and addresses or websites of other SACU manufacturers of the product and/or end product including details of the known SACU industry representative organisations.

**E) MARKET AND TRADE INFORMATION**

16. Furnish the company's recent three-year information on market and trade and indicate the proportion of the total allocated to the product being the subject of the application where applicable. Please use table 4 below for ease of presentation of the information.



Table 4: Market and trade data

No.	Items	Year 1		Year 2		Current year	
		Total	Proportion of the subject product (%)	Total	Proportion of the subject product (%)	Total	Proportion of the subject product (%)
1	Domestic demand- kg/li/units)						
2	Domestic supply- kg/li/units)						
3	Total production (volume - kg/li/units)						
4	Total sales (volume -(applicant, kg/li/units)						
5	Total sales (value (applicant, R)						
6	SACU sales (volume - Kg/li/units)						
7	SACU sales (value (R)						
8	Production capacity						
9	Market share (applicant, %)						
10	SACU market share, )%)						
11	Total investment (R)						
	Plant & machinery						
	Buildings						
12	Total export						
	Volume (Kg/li/units)						
	Value (R)						
	Destination						
13	Total import						
	Volume (Kg/li/units)						
	Value (R)						
	Origin						
14	Total Employment						
	Senior management						
	Middle management						
	Administrative staff						
	Male						
	Female						
	Black						
	White						
	Indian						
	Coloured						
	Skilled						
	Semiskilled						
	Unskilled						
15	Total wage (R)						
	Senior management						
	Middle management						
	Administrative staff						
	Male						
	Female						
	Black						
	White						
	Indian						
	Coloured						
	Skilled						
	Semiskilled						
	Unskilled						
16	Supply side measures (R)						
	Reseach and development						
	Skills development and training						
	Upgrading machinery & equipmt.						
	Other (list and populate)						

17. Is the applicant receiving any financial, capital or other form of support from any Government Department or Government Institution in the Southern African Customs Union (SACU)? If so provide the details about the type, duration and the extent of the already acquired support. Please provide supporting documentation.

**F) COMPETITIVENESS**

18. Provide the present cost and price structure of the subject product:

Table 5: Cost and price structure

No.	items	Year 1			Year 2			Current year		
		Price per kg/li/units	% of total cost of production	% of ex-factory selling price	Price per kg/li/units	% of total cost of production	% of ex-factory selling price	Price per kg/li/units	% of total cost of production	% of ex-factory selling price
1	Direct Variable Cost									
	(a) Materials and components									
	<b>Imported</b>									
	Fob									
	Custom duty									
	Freight, insurance & landing & other charges									
	Other imported inputs									
	<b>Domestic sourced</b>									
	(b) Direct labour & related costs									
	(c) Tooling*									
	(d) Royalties, etc.									
	(e) Other*									
2	Indirect Variable Cost									
	Labour									
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	R & D									
	Other variable overheads*									
3	Fixed Overhead Cost									
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	Rates & insurance									
	Plant depreciation									
	Net interest paid									
	Rent									
	Other*									
4	Total Production Cost									
5	Selling General & Administrative Expenses									
	Administrative expenses									
	Selling expenses									
	General expenses									
6	Total Cost									
7	Selling (List) Price									
8	Discounts, etc									
	Discounts									
	Rebates									
9	Net Profit									
10	Net Ex-Factory Price									
11	Net Cash Flow									

**Note:** Supply a detailed breakdown of the items in asterisks (\*). Cost items such as tooling can be a direct or indirect cost depending on the specific industry. Separate cost analyses must be provided for each of the subject products in this format. This format serves as an indication of the details required by the Commission. However, you may use your own format, provided that the required amount of detail is submitted. This information should be reconcilable to your income statements. Provide a detailed breakdown of the basis of allocation in each case that an allocation has been made.

19. Give an assessment (consumer benefit or downstream benefit to a specific industry) of how your cost and price structure would be affected should the application succeed. To what extent will your firm's selling price for the product be influenced should the application for amendment in the duty be successful?
20. Furnish in the table below prices of equivalent imported products competing with the SACU manufactured product.

Country of Origin	Free on board import prices	Landed cost at SACU port including insurance, freight and other costs (cif)

NOTE: Wherever possible, the particulars in the table in point 27 should be substantiated with price lists, invoices, or other documentary evidence. If these are not available the sources of the information relating to this data should be furnished.

#### G) RECIPROCITY COMMITMENTS

21. The Commission takes a developmental or strategic approach to customs tariffs. It has now begun to make all tariff support conditional to reciprocal commitments by applicants to gauge the performance of beneficiaries against the policy objectives of increased economic growth and competitiveness, as well as employment creation and retention.
22. As an increase in customs duties is considered for the purpose of granting relief for domestic producers that may be experiencing threatening import pressures to adjust and restructure so that in the medium to long term they could become internationally competitive without any support in the form of customs duty protection, support will be **tied to conditions related to economic performance over time and will be reviewed after a specified period.**
23. State the increased economic benefits that must be realised should the tariff support be provided by completing the table below, where applicable.

Table 6: Reciprocity commitments

No. items	Should the support be given		
	year 1	year 2	year 3
1 Expected total production volume (Kg/li/units)			
2 Expected ex-factory selling price/per (Kg/li/unit)			
3 Expected total investment (R)			
Plant & Machinery			
Buildings			
4 Supply side measures (R)			
Research and development			
Skills development and training			
Upgrading machinery & equipmt.			
Other (list)			
5 Expected total export			
Volume (Kg/li/units)			
Value (R)			
6 Expected total Employment			
Skilled			
Semiskilled			
Unskilled			
7 Expected total wage (R)			
Skilled			
Semiskilled			
Unskilled			

#### H) DEVELOPMENTAL PLAN

24. Commitment to economic performance provided in table 5 requires, but is not limited to, the following:
1. a development plan;
  2. a restructuring plan; or
  3. other relevant strategies in place to accelerate the achievement of the reciprocity commitments (from say 4 years to 3 or 2 years) has to be provided

**I) SUPPORTING DOCUMENTATION**

- 25. Submit copies of the firm's latest audited financial statements (or management accounts) and business plan.
- 26. Please submit a statement of compliance with labour laws and agreements gazetted by the Minister of Labour.
- 27. The applicant must submit a valid Tax Clearance Certificate. Should challenges exist in providing this information give detailed reason/s for the absence thereof.
- 28. Should the provision of tariff support not be enough to place the firm in a competitive position, are there any further potential plans in place to cover the difference.
- 29. Tables 4, 5 and 6 are also to be provided in excel spreadsheets.

**J) AFFIDAVIT**

- 30. Submit the following declaration by the Chief Executive Officer of the company concerned reflected on the company's letterhead.

I,.....(Full name) with identity number,.....in my capacity as .....of..... hereby declare that the information furnished in this application is to the best of my knowledge true and correct. I also submit to furnish ITAC with information in the form of table 4 and 5 on an annual basis over the period of the support, should the support be given.

NAME: ..... DESIGNATION: .....

SIGNATURE: ..... DATE: .....

I CERTIFY THAT THE DEPONENT HAS ACKNOWLEDGED THAT HE/SHE KNOWS AND UNDERSTANDS THE CONTENTS OF THIS AFFIDAVIT, 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.

SIGNED and SWORN to before me at ..... on this ..... Day of ..... Year.....

.....  
COMMISSIONER OF OATHS

# CUSTOMS TARIFF AMENDMENT APPLICATION FORM

## Reduction in the rate of customs duty

Please address all correspondence to the Senior Manager: Tariff Investigations, International Trade Administration Commission, and forward your application choosing one of the following options:

Postal address: Private Bag X753, Pretoria, 0001

Physical address: DTI Campus (Uuzaji building, first floor reception), 77 Meintjies Street, Sunnyside, Pretoria.

NOTES:

- i) It is **imperative** to study the contents of the document titled "TARIFF INVESTIGATIONS REGULATIONS", which can be found on ITAC's website ([www.itac.org.za](http://www.itac.org.za)), before completing this application form.
- ii) Applicants should feel free to submit any information or comment considered to be relevant to the application, not called for specifically in the questionnaire. The application should include a duly signed affidavit on the company's letter head averring the accuracy of the information being provided and be accompanied by a cover letter signed by the CEO of the applying company authorising the submission of the application.
- iii) It is advisable that the Office of the Commissioner for the South African Revenue Service (SARS) be consulted in connection with the tariff classification and description of the product concerned. (This applies to questions 10 and 11 of the questionnaire). Should an additional 8-digit tariff subheading be required, it is also necessary to obtain the relevant description of such a provision from SARS before the application can be submitted.
- iv) If an increase of the custom duty on more than one product is required, information should be furnished separately throughout the questionnaire for each product.
- v) The statistical information may be given for either calendar years or financial years, but the basis selected should be stated.

CONFIDENTIAL INFORMATION

Please note that in terms of Section 33 of the International Trade Administration Act, 71 of 2002, and Section 3 of the Tariff Investigations Regulations, if any information is considered to be confidential then a non-confidential version of the information must be submitted, simultaneously with the confidential version. It is imperative to consult the Tariff Investigations Regulations in this regard for the detailed requirements on confidentiality, which apply to all parties and to all correspondence with and submissions to the Commission. Based on these regulations parties must indicate:

- Where confidential information has been omitted and the reasons for the confidentiality of the information omitted; and
- A detailed summary of the confidential information and indexing of numerical data must be submitted to enable interested parties to make meaningful representations on trends and methodology used to determine relevant factors; or
- In cases where information is not susceptible to summary or indexing, reasons must be submitted to this effect.

All correspondence with and submissions to the Commission unless clearly indicated to be confidential will be made available to other interested parties. (Confidential information should be clearly marked by writing "CONFIDENTIAL") on the cover page of the document and every page that contains confidential information.

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 confidentiality requirements.

VERIFICATION

Please note that in terms of section 8 of the Tariff Investigations Regulations, the Commission retains the right to verify the accuracy of the information supplied to it by any party by conducting verifications.

## **GLOSSARY**

<b>APPLICANT</b>	The party submitting an application.
<b>COMMISSION</b>	The International Trade Administration Commission of South Africa established in terms of section 7 of the International Trade Administration Act, 2002 (Act No. 71 of 2002).
<b>CUSTOMS DUTY</b>	Ordinary customs duties as contained in Part 1 of Schedule No. 1 of the Customs and Excise Act, 1964 (Act. No. 91 of 1964).
<b>INTERESTED - PARTIES</b>	Parties that have a direct interest in an investigation and may include the applicant, producers in SACU, exporters, importers, or trade or business associations whose members are SACU producers, exporters or importers and labour unions whose members are employees of SACU producers. This does not preclude the Commission from accepting other parties as interested parties at the behest of the Commission.
<b>SACU</b>	Southern African Customs Union, established by Article 3 of the SACU Agreement and consisting of Botswana, Lesotho, Namibia, Swaziland and South Africa
<b>SARS</b>	South African Revenue Service
<b>PRODUCT</b>	The product that is the subject of the application

**INFORMATION REQUIRED IN SUPPORT OF AN APPLICATION FOR A REDUCTION IN THE RATE OF THE CUSTOM DUTY**

**A) COMPANY DETAILS**

1. State the full name of the applicant.
2. State the postal and physical address.
3. State the web address if available.
4. State the Company's registration no. in terms of the Companies Act.
5. Provide the contact details of the applicant/representative:

Contact person..... Tel. no.....  
 Cell no.....  
 Fax no..... Email Address.....

6. Provide the physical location of the factory(ies) and warehouse(s)
7. State the nature of the business conducted by the applicant.

**B) PRODUCT DESCRIPTION AND TARIFF CLASSIFICATION**

8. Provide the existing tariff structure as per the table below:

Table 1: Current tariff position

Tariff heading	Tariff subheading	Description	Statistical unit	Rate of duty			
				General	EU	EFTA	SADC
(4 digit)		(Tariff heading description)					
	(6 or 8 digit)	(Tariff subheading description)					

9. If the application is for the reduction of duty by way of creating a new 8-digit tariff sub heading, please provide the proposed tariff description as supplied by SARS.



10. Provide the requested tariff structure as per the table below:

Table 2: Requested tariff position

Tariff heading	Tariff subheading	Description	Statistical unit	Rate of duty			
				General	EU	EFTA	SADC
(4 digit)		(Tariff heading description)					
	(6 or 8 digit)	(Tariff subheading description)					

11. Give a technical description of the product and its position in the product value chain.

**C) REASONS FOR THE APPLICATION**

12. Give a brief statement of the reason(s) for the application. Please note that the particulars given will form the basis of the application and that it is possible that they will be made available to interested parties.

**D) INDUSTRY AND MARKET**

13. Furnish the names and addresses or websites of other SACU manufacturers of the product and/or end product including details of the known SACU industry representative organisations.

**E) MARKET AND TRADE INFORMATION**

14. Furnish the company's recent three-year information on market and trade and indicate the proportion of the total allocated to the product being the subject of the application where applicable. Please use table 4 below for ease of presentation of the information.

Table 3: Market and trade data

No.	items	Year 1		Year 2		Current year	
		Total	Proportion of the subject product (%)	Total	Proportion of the subject product (%)	Total	Proportion of the subject product (%)
1	Domestic demand- kg/li/units)						
2	Domestic supply- kg/li/units)						
3	Total production (volume - kg/li/units)						
4	Total sales (volume -(applicant, kg/li/units)						
5	Total sales (value (applicant, R)						
6	SACU sales (volume - Kg/li/units)						
7	SACU sales (value (R)						
8	Production capacity						
9	Market share (applicant, %)						
10	SACU market share, )%)						
11	Total investment (R)						
	Plant & machinery						
	Buildings						
12	Total export						
	Volume (Kg/li/units)						
	Value (R)						
	Destination						
13	Total import						
	Volume (Kg/li/units)						
	Value (R)						
	Origin						
14	Total Employment						
	Senior management						
	Middle management						
	Administrative staff						
	Male						
	Female						
	Black						
	White						
	Indian						
	Coloured						
	Skilled						
	Semiskilled						
	Unskilled						
15	Total wage (R)						
	Senior management						
	Middle management						
	Administrative staff						
	Male						
	Female						
	Black						
	White						
	Indian						
	Coloured						
	Skilled						
	Semiskilled						
	Unskilled						
16	Supply side measures (R)						
	Research and development						
	Skills development and training						
	Upgrading machinery & equipmt.						
	Other (list and populate)						

15. Is the applicant receiving any financial, capital or other form of support from any Government Department or Government Institution in the Southern African Customs Union (SACU)? If so provide the details about the type, duration and the extent of the already acquired support. Please provide supporting documentation.

**F) COMPETITIVENESS**

16. Provide the present cost and price structure of the subject product:

Table 4: Cost and price structure

Items	Year 1	Year 2	Current year
	R per kg/li/units	R per kg/li/units	R per kg/li/units
F.O.B value			
Freight, insurance, landing charges			
Customs duty			
Other (specify)			
In-store costs			
Selling and administration costs			
Profit			
<b>Selling price (total of above amounts)</b>			

**Note:** please give a breakdown of the selling and administration costs

17. If the product is further processed by your firm or being used in the processing of another product, furnish the following details of the present cost and price structure.

Table 5: Cost and price structure

No.	items	Year 1			Year 2			Current year		
		Price per kg/li/units	% of total cost of productio n	% of ex- factory selling price	Price per kg/li/units	% of total cost of production	% of ex- factory selling price	Price per kg/li/units	% of total cost of production	% of ex- factory selling price
1	Direct Variable Cost									
	(a) Materials and components									
	<b>Imported</b>									
	Fob									
	Custom duty									
	Freight, insurance & landing & other charges									
	Other imported inputs									
	<b>Domestic sourced</b>									
	(b) Direct labour & related costs									
	(c) Tooling*									
	(d) Royalties, etc.									
	(e) Other*									
2	Indirect Variable Cost									
	Labour									
	Utilities									
	R & D									
	Other variable overheads*									
3	Fixed Overhead Cost									
	Labour									
	Repair & maintenance									
	Rates & insurance									
	Plant depreciation									
	Net interest paid									
	Rent									
	Other*									
4	Total Production Cost									
5	Selling General & Administrative Expenses									
	Administrative expenses									
	Selling expenses									
	General expenses									
6	Total Cost									
7	Selling (List) Price									
8	Discounts, etc									
	Discounts									
	Rebates									
9	Net Profit									
10	Net Ex-Factory Price									
11	Net Cash Flow									

**Note:** Supply a detailed breakdown of the items in asterisks (\*). Cost items such as tooling can be a direct or indirect cost depending on the specific industry. Separate cost analyses must be provided for each of the subject products in this format. This format serves as an indication of the details required by the Commission. However, you may use your own format, provided that the required amount of detail is

submitted. This information should be reconcilable to your income statements. Provide a detailed breakdown of the basis of allocation in each case that an allocation has been made.

18. Give an assessment (consumer benefit or downstream benefit to a specific industry) of how your cost and price structure would be affected should the application succeed. To what extent will your firm's selling price for the product be influenced should the application for amendment in the duty be successful?
19. Furnish in the table below prices of equivalent imported products competing with the SACU manufactured product.
20. If the product is further processed, furnish in the table below recent prices of imported substitute products competing with the SACU manufactured product

Country of Origin	Free on board import prices	Landed cost at SACU port including insurance, freight and other costs (cif)

NOTE: Wherever possible, the particulars in the table in point 27 should be substantiated with price lists, invoices, or other documentary evidence. If these are not available the sources of the information relating to this data should be furnished.

**G) SUPPORTING DOCUMENTATION**

21. Submit copies of the firm's latest audited financial statements (or management accounts) and business plan.
22. Please submit a statement of compliance with labour laws and agreements gazetted by the Minister of Labour.
23. The applicant must submit a valid Tax Clearance Certificate. Should challenges exist in providing this information give detailed reason/s for the absence thereof.
24. Should the request for a duty reduction be granted would it limit local entry into the market.
25. Tables 3, 4 and/or 5 are also to be provided in excel spreadsheets.

**H) AFFIDAVIT**

- 25. Submit the following declaration by the Chief Executive Officer of the company concerned reflected on the company's letterhead.

I,.....(Full name) with identity number,.....in my capacity as .....of.....  
 ..... hereby declare that the information furnished in this application is to the best of my knowledge true and correct. I also submit to furnish ITAC with information in the form of table 3, 4 and/or 5 on an annual basis over the period of the support, should the support be given.

NAME: ..... DESIGNATION: .....

SIGNATURE: ..... DATE: .....

I CERTIFY THAT THE DEPONENT HAS ACKNOWLEDGED THAT HE/SHE KNOWS AND UNDERSTANDS THE CONTENTS OF THIS AFFIDAVIT, 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.

SIGNED and SWORN to before me at ..... on this ..... Day of ..... Year.....

.....  
 COMMISSIONER OF OATHS