GUIDELINES, RULES, AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEM 460.16/8541.43/01.06 FOR THE IMPORTATION OF PHOTOVOLTAIC CELLS, ASSEMBLED IN MODULES OR MADE UP INTO PANELS, CLASSIFIABLE UNDER TARIFF SUBHEADING 8541.43

1. PURPOSE

1.1 This document serves to provide reference and procedural guidelines applicable to applications for permits in terms of the rebate provisions of **460.16/8541.43/01.06.**

1.2 This document, therefore, addresses the guidelines, rules and conditions applicable to the aforementioned rebate item and the permit application process to be followed by applicants.

2. REBATE PROVISION

2.1 Rebate Item **460.16/8541.43/01.06** of Schedule No. 4, Part 2 to the Customs and Excise Act, No. 91 of 1964 (Customs and Excise Act) makes provision for the rebate of the full ordinary customs duty applicable to:

"Photovoltaic cells, assembled in modules or made up into panels, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the subject goods are not available in the SACU market".

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 emailed to:

Mr N Mahlalela and Ms Phatheka Busika at nmahlalela@itac.org.za and pbusika@itac.org.za respectively.

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.

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

3.6 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 the date ITAC received a properly documented and duly completed application.

3.7 Permits for the respective rebate item are valid for the period stipulated on the permit and no extensions will be granted.

3.8 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 The products imported under the rebate provision may only be used in the SACU region.

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 As part of the assessment of the application, ITAC may solicit inputs from known domestic manufacturers of solar panels regarding the availability of the products applied for in the SACU market. In this regard, detailed specifications of imported products may be requested.

4.4 Effective from 01 May 2025, ITAC will issue a once-off permit, for a limited quantity and Rand Value, to each permit applicant, valid for a period of 12 months from the date of issue.

4.5 Applications for a permit in terms of paragraph 4.4 above may be submitted to the Commission effective from the date of publication of these amended guidelines.

4.6 Should the volume or value allocated on the permit, as envisaged in paragraph 4.4 above, be exhausted during the 12-month period, no additional permit will be issued and the permit holder will be liable for any customs duties upon importation of any additional solar panels for the remainder of the period. A new permit will only be issued after 12 months and will be conditional on ITAC's calculation of the domestic shortage at the time.

4.7 The volumes allocated to each permit applicant in terms of this rebate provision will be based on the net shortage of solar panels in the SACU market as calculated by the ITAC each year.

4.8 The net shortage of solar panels in the SACU market will be determined as the difference between total demand and installed domestic manufacturing (assembly) capacity.

4.9 As a basis for the appropriate volume and value allocation to be rebated for each permit applicant, the Commission will consider the applicant's previous import volumes and values of the product, as a proportion of total imports. This historical share will then be used to allocate the permit applicant's share of the net-shortage.

4.10 The basis for the calculation and allocation for the 2025/2026 period will be the total import volumes for the full year 2024, based on official SARS import statistics and the Commission's records of each permit applicant's volumes.

4.11 In addition to a completed application and the documents and information contained in the Checklist, applicants must submit individual forecast volumes and values for the next 12 months. This will be used as an indication of the permit applicant's actual requirements and will only serve as a guide for ITAC.

4.12 Where the permit applicant has never been an importer of solar panels in the past, in terms of the allocation as provided for in paragraph 4.9, ITAC may, at its discretion, issue a permit for the subject product in quantities that it may deem

necessary, provided that all other conditions stipulated herein have been fulfilled by the applicant.

4.13 In determining whether to exercise its discretion under paragraph 4.12, ITAC will consider, amongst others, the extent of and the reasons for the lack of historical imports by the applicant.

4.14 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 submitting of incorrect information. In such instances a new application will be required.

4.15 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 a re-issue of the 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 should be issued. ITAC may consider issuing a replacement of the lost original permit provided the above is duly submitted.

4.16 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.

4.17 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.

4.18 Following a verification visit, ITAC shall compile a verification report indicating what information was verified and may make the same available to the applicant.

5. TRANSITIONAL ARRANGEMENTS

5.1 ITAC will continue to process and finalise all permit applications currently in its possession, based on the previous guidelines and arrangements.

5.2 New permit applications will also be considered, based on the previous guidelines and arrangements, for shipments landing on or before 30 April 2025.

6. NON-COMPLIANCE

6.1 Where non-compliance is detected, appropriate action will be taken against the relevant party or parties in terms of the ITA Act and/or the Customs and Excise Act. This action may include (without limitation) criminal charges or the withdrawal of the permit/s concerned and it may affect future applications for permits.

6.2 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.

Annexure A

APPLICATION FORM FOR REBATE ITEM 460.16/8541.43/01.06 FOR THE IMPORTATION OF PHOTOVOLTAIC CELLS, ASSEMBLED IN MODULES OR MADE UP INTO PANELS, CLASSIFIABLE UNDER TARIFF SUBHEADING 8541.43

PLEASE NOTE:

IT IS IMPERATIVE TO UNDERSTAND THE CONTENT OF THE DOCUMENT TITLED "GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE 460.16/8541.43/01.06 FOR THE IMPORTATION OF PHOTOVOLTAIC CELLS, ASSEMBLED IN MODULES OR MADE UP INTO PANELS, CLASSIFIABLE UNDER TARIFF SUBHEADING 8541.43", BEFORE COMPLETING THIS APPLICATION FORM.

If the space provided for on the application form is insufficient, please use the lay-out of this 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 Municipality and District where manufacturing facility is based:
……..

1.5 Contact Details:

1.5.1 Contact Person:
……..

1.5.2 Contact Number:
……

1.5.3 Email Address:
……

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

2.1 Company name:
……

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

2.4 Physical Address:
……
……

2.5 Municipality and District where manufacturing facility is based:

……..

3. Furnish the following summary information in respect of each of the solar panels to be imported.

Product Description	
Tariff Subheading	
Specifications of imported products	
Customs Value (FOB) in Rands	
Quantity (i.e. kg)	
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:**

……
……

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

Applicant's Total Employment	
Female	
Male	
Youth (18- 35 years)	
Total Direct Factory Workers	
Female	
Male	
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 item **460.16/8541.43/01.06** for the importation of photovoltaic cells assembled in modules or made up into panels, classifiable under tariff subheading 8541.43, 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 item **460.16/8541.43/01.06** 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**
Importer's Code	
VAT registration no.	
Copy of previous permit (if applicable)	
Employment figures	
Signed affidavit	