

Application Procedures for an Import Rebate Certificate

Definitions:

A Rebate is a waiver of customs duties on specified goods under prescribed conditions. Liability will exist until the conditions are fulfilled. Its principal aim is to promote competitiveness of exports in international markets. Applicable rebate schedules are Schedule 3 on Industrial Rebates (for all sectors) and Schedule 4 on General Rebates. Conditions that needs to be fulfilled:

For Manufacturers:

- ❖ Registration and Authorization (Ministry of Commerce, Industry and Trade (MCIT, SRA)
- ❖ Rebate Store (Swaziland Revenue Authority - SRA)
- ❖ Rebate Stock Register
- ❖ Transfer & Movement
- ❖ Controls
- ❖ Security/Bond

For Charity Organizations:

- ❖ Registration of the Non-Governmental Organization (Registrar of Companies)

Application Processes and Administration of the Rebate – COMPANIES

- A company would need to apply for a rebate before the manufacturing process begins so as to avoid delays in processing of customs documents and authorization for the usage of the rebate.
- The application is submitted to MCIT-ITD/Swaziland Revenue Authority (SRA) for validation and guidance on the relevant rebate item for utilization.
- Upon assessment, the rebate is issued and also conditions should be adhered to i.e. rebate stock register.
- After MCIT/ITD issue the rebate it is then administered by SRA through border agencies.

Documents Required:

- ❖ Rebate application letter also stating the amount for rebate.
- ❖ Detailed commodity codes and descriptions of products and also country of origin.

Application Processes and Administration of the Rebate – CHARITY ORGANIZATIONS

- An organization would need to apply for a rebate before the donated goods arrive so as to avoid delays in processing of customs documents and authorization for the usage of the rebate.
- The application is submitted to MCIT-ITD/SRA for validation and guidance on the relevant rebate item for utilization.
- Upon assessment the rebate is issued and also conditions should be adhered to i.e. not for sale, barter or trade.
- After MCIT/ITD issue the rebate it is then administered by SRA through border agencies.

Documents Required:

- ❖ Rebate Application Letter
- ❖ Letter of Donation from the Donor
- ❖ Packing List
- ❖ Customs Declaration Document
- ❖ For Pharmaceuticals (letter from the Ministry of Health), Educational Materials (Ministry of Education and Training)
- ❖ An Import Permit *maybe* required for Used Clothing, Footwear, Electrical Appliances, Cars, Tyres, Agricultural Products, etc.

Crucial Points to Note:

- Rebates are ONLY issued for consignments imported/sourced outside the Common Customs Area.
- ALL rebates (Company or Charity) are valid until the last day of each calendar year.
- Rebates can be amended during the course of the year upon notification of the MCIT-ITD by the company to add more items or when the allocated amount has been exhausted.