



# TRADE LOGISTICS

*YOUR KEY TO INTERNATIONAL TRADE*

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## How to Prepare for a Rebate Store Inspection



## Preparing for a Rebate Store Inspection:

After registering as a rebate user a customs inspector will check that the rebate store meets customs requirements. The following will be checked:

- The **site plan** of your premises that was submitted with your rebate user application is **accurate**.
- There are **separate** stores, vessels, tanks yards or other **storage areas** for the rebate items as per the site plan.
- **OR** there is a **separate area used for manufacturing** of the rebate items as per the site plan.
- The storage area is **exclusively** for items that were registered at SARS under Schedules No. 3; 4 and 6.
- The storage area is **securely locked and there is** only one lockable access point/gate.
- There is an extra place on the gate for an **additional lock for customs**.
- There is accurate **recording of goods coming in and out** of the rebate store.
- There is accurate recording of the **rate of yield** of the manufactured product. (i.e. how much raw material was used up and how much finished product was made).
- There is a **fire resistant filing cabinet** for storing all your documentation.
- In regards to the 470.03 rebate, customs will require proof of exportation of manufactured goods.

Should the above be in place your rebate application will be approved. Should it not be in place customs may give you a certain time period to make corrections and arrange a second inspection after which your application may be approved or rejected.

Note that after the initial inspection customs inspectors may also perform routine inspections on your premises from time to time to ensure that you are still adhering to the above specifications.



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