## CUSTOMS OPERATIONS

Rules of Origin

**South African Revenue Service**
Pretoria Head Office
299 Bronkhorst Street,
NieuwMuckleneuk, 0181
Private Bag X923, Pretoria, 0001
SARS online: www.sars.gov.za
Telephone (012) 422 4000

**Office**
Head Office

**Enquiries**
Gabriel Mokele

**Telephone**
(012) 422-8500

**Reference**
7/2/2/32

**Date**
23 May 2014

The Directors
KPMG Services Proprietary Limited
KPMG Crescent
85 Empire Road
**Parktown**
2193

Attention: Lucky Mkhonza

Dear Sir/Madam

**DETERMINATION OF ORIGIN CRITERIA FOR COMMODITIES TO BE EXPORTED UNDER THE TDCA PROTOCOL 1 ON TRADE.**

Your application ref: Mokele SARS 170414 dated 17 April 2014 for an Origin Determination has reference.

Article 3 read with the list rules to the TDCA Protocol 1 on Trade determines that commodities falling within heading 8535 and 8536 will be considered as originating if the following criteria is met:

*Any working or processing carried out within SACU shall be considered as having been carried out in South Africa, when further worked or processed there.*

Manufacture:

- *in which the value of all the materials used does not exceed 40% of the ex-works price of the product,*
- *where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product.*

This office is pleased to inform you that your products are considered to be of South African origin based on Article 3 read with the list rules of Chapter 8535 and 8536 to the TDCA Protocol 1.

Please be advised that any changes in the Origin of the Product/Manufacturing process/Changes in the Business Entity/Any other changes must be communicated to South African Revenue Service in terms of the Customs and Excise Act 91 of 1964, the Rules thereto and relevant legislation.

Yours faithfully,

**ALFRED RAMOROKA**
**MANAGER: RULES OF ORIGIN**