**SERVICES AGREEMENT FOR THE APPOINTment OF accredited SERVICE PROVIDER TO FACILITATE ADULT BASIC EDUCATION AND TRAINING FOR A PERIOD OF 30 Months**

Between

**SOUTH AFRICAN REVENUE SERVICE**

An Organ of State established in terms of section 2 of the South African Revenue Service Act, 1997 (Act No. 34 of 1997)

(hereinafter referred to as “**SARS**”)

and

**(TO BE ADDED)**,a company incorporated in accordance with the laws of South Africa

(Registration number: **XXX**)

(herein represented by its authorised representative who warrants that s/he is duly authorised to do so)

(hereinafter referred to as “**the Service Provider**”)

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1. **INTRODUCTION**
   1. SARS invited proposals for the appointment of an accredited Service Provider to facilitate adult basic education and training for a period of 30 months through Request for Proposal No. 01/2025 (“**RFP**”) as more fully described therein.
   2. The Service Provider submitted a proposal in response to the **RFP** (“Proposal”).
   3. SARS accepted the Proposal and appointed the Service Provider to provide the Services.
   4. The Service Provider has accepted the appointment, and the Parties herein record the terms and conditions of their agreement.
2. **DEFINITIONS AND INTERPRETATION**
   1. The headings to the clauses in this Agreement are for reference purposes only and will not govern or affect the interpretation of or modify or amplify the terms in this Agreement.
   2. Unless inconsistent with the context, the words and expressions have the following meanings and similar expressions will have corresponding meanings:
      1. **“Agreement”** means this Services Agreement, the RFP and all annexures hereto. Also included are all amendments, variations, and/or substitutions to the Agreement, which have been reduced to writing and signed by the Authorised Signatories;
      2. **“Amount at Risk”** means an amount, expressed as a percentage of the total amount due and payable to the Service Provider by SARS during any month for the term of this Agreement, which may be at risk in respect of Service Credits arising out of Performance Failures. Such amount may not exceed fifteen per cent (15%) of the total monthly amount due and payable by SARS to the Service Provider
      3. **“Applicable Law”** means any of the following to the extent applicable to the Service Provider and where applicable, to SARS or the Services-
         1. Any original or subordinate legislation;
         2. The common law;
         3. Any binding court order, judgment or decree;
         4. Any applicable industry code of conduct, policy or standard enforceable by law; or
         5. Any direction, policy or order that is given by a Regulatory Authority;
      4. **“Authorised Signatory”** means a signatory authorised by SARS and the Service Provider respectively to sign the Agreement, any amendments and/or addenda hereto;
      5. **“Business Day”** means any day other than a Saturday, Sunday or public holiday in South Africa;
      6. **“Commencement Date”** is **(TO BE ADDED)**, notwithstanding the date of signature of this Agreement;
      7. **“Commercially Reasonable Efforts”** means taking such steps and performing in such a manner as a well-managed entity would where such entity was acting in a prudent and reasonable manner to achieve the particular result for its own benefit: Provided always that such steps are within the reasonable control of the Party;
      8. **“Confidential Information”** means Personal Information defined as such in terms of POPIA; any proprietary or confidential information or data of any nature, tangible or intangible, oral or in writing, in any form or on any medium, whether received by direct communication or observation by the receiving party. It includes SARS Confidential Information and Taxpayer Information as defined in Chapter 6 of the Tax Administration Act, 2011 (Act No. 28 of 2011), as well as any information required to be kept confidential in terms of any other Applicable Law;

Information must be regarded as confidential if by its nature, content, or circumstances of disclosure of the information is, or ought reasonably to have been identified by a receiving party as such by reason of such information not being generally known to, or readily ascertainable by third parties generally. Such information includes-

1. information regarding Personnel, independent contractors and suppliers of the Disclosing Party, processes, procedures, projections, manuals, forecasts and analyses, security or intellectual property owned by or licensed to the Disclosing Party;
2. information relating to the knowledge, know-how, expertise, trade secrets and activities of the Disclosing Party;
3. information relating to the Services and any aspect thereof; and
4. any information which a Party (without creating a presumption that only so designated information is confidential), acting reasonably, may designate in writing, at the time of disclosure to the Receiving Party, as being confidential information;
   * 1. **“Deliverable”** means anything in writing or otherwise tangible (whether in hard copy or electronic format) produced by the Service Provider for, or on behalf of, SARS as part of the Services;
     2. **“Designated Representative”** means the SARS employee designated in terms of this Agreement, or his/her appointed delegate, as the person who will interface with the Service Provider on all matters relating to the general administration of this Agreement, and who will manage the overall performance of the Service Provider over the contract term and to whom all SARS directed communication regarding this Agreement must be addressed;
     3. **“Key Account Manager”** means a member of the Service Provider’s Personnel designated as such by the Service Provider, as contemplated in the RFP, responsible for the oversight and overall management of this Agreement on behalf of the Service Provider; who shall also act as central point of contact between SARS and the Service Provider;
     4. **“Losses”** means all losses, liabilities, costs, expenses, fines, penalties, damages and claims, and all related costs and expenses as determined in Law;
     5. **“Parties”** means SARS and the Service Provider and “party” ­­­­as the context requires, is a reference to any one of them;
     6. **“Performance Failure”** means failure by the Service Provider to meet a Service Level;
     7. **“Personal Information”** means Personal Information as defined in POPIA, relative the Services and this Agreement; and for the purpose of this Agreement, reference to Personal Information includes Special Personal Information as defined in POPIA;
     8. **“Personal Information Processing Addendum”** means **Annexure** **B** hereto, which represents the written agreement between Responsible Party and Operator contemplated in section 21 of POPIA;
     9. **“POPIA”** means the Protection of Personal Information Act, 2013 (Act No.4 of 2013);
     10. **“Regulatory Authority”** means any Organ of State, government agency or institution, International Body or Organisation which has–
         1. jurisdiction over the Services or parts thereof; or
         2. administrative or oversight responsibility pertaining to any Applicable Law;
     11. **“RFP”** means SARS’ invitation to service providers to submit proposals for the appointment of an accredited service provider to facilitate adult basic education and training dated **…2025** and its annexures, with reference number RFP 01/2025, which is incorporated herein by reference;
     12. **“SARS”** means the South African Revenue Service, an organ of state established in terms of section 2 of the South African Revenue Service Act, 1997 (Act No. 34 of 1997), with its principal address at 299 Bronkhorst Street, Nieuw Muckleneuk, Pretoria;
     13. **“Service Level”** means the minimum performance standard of compliance which must be met by the Service Provider when rendering the Services;
     14. **“Service Provider”** means **(TO BE ADDED)**, a company incorporated as such in accordance with the Laws of South Africa with registration number **(TO BE ADDED)** and with its principal place of business at **(TO BE ADDED)**;
     15. **“Service Provider’s Personnel”** means members of staff of the Service Provider and/or its agents who have been presented to SARS and assigned by the Service Provider to provide the Services to SARS, and on the strength of whose expertise the Service Provider warrants the ability to provide the Services

* + 1. **“Services”** means the facilitation of adult education and training for a period of 30 months and any related services as contemplated in the RFP, including functions or responsibilities not specifically mentioned therein but which are reasonably and necessarily required for the proper and complete execution of the Services;
    2. **“Termination Date”** is **(TO BE ADDED)**; and
    3. “**VAT**” means Value-Added Tax levied in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991).
  1. Any reference in this Agreement to-
     1. A clause shall, subject to any contrary indication, mean reference to a clause in this Agreement; and
     2. A person refers to any person including juristic entities.
  2. Unless inconsistent with the context or save where the contrary is expressly indicated-
     1. If any provision in a definition is a substantive provision conferring rights or imposing obligations on any Party, notwithstanding that it appears only in the Definitions and Interpretation clause, effect shall be given to it as if it was a substantive provision of this Agreement;
     2. When any number of days is prescribed in this Agreement, same shall be calculated exclusively of the first and inclusively of the last day unless the latter falls on a day which is not a Business Day, in which case the last day shall be the next Business Day;
     3. In the event that the day for performance of any obligation to be performed in terms of this Agreement should fall on a day which is not a Business Day, the relevant day for performance will be the subsequent Business Day;
     4. Any reference in this Agreement to an enactment is to that enactment as at the signature date and as amended or re-enacted from time to time;
     5. Any reference in this Agreement to this Agreement or any other agreement or document shall be construed as a reference to this Agreement or, as the case may be, such other agreement or document as same may have been, or may from time to time be amended;
     6. No provision of this Agreement shall be construed to provide a benefit to any person who is not a party to this Agreement;
     7. References to day/s, month/s or year/s shall be construed as calendar day/s, month/s or year/s; and
     8. Reference to a Party includes that Party’s successor-in-title and permitted assigns.
  3. Unless inconsistent with the context, an expression which denotes-
     1. Any one gender, includes the other gender; and
     2. The singular, includes the plural and *vice versa*.
  4. The termination of this Agreement will not affect the provisions which are intended to operate after any such termination or which of necessity must continue to have effect after such termination, notwithstanding that the clauses themselves do not expressly provide for this.
  5. The Agreement is fully binding on the executors, administrators, trustees, permitted assigns or liquidators of the Parties as fully and effectually as if they had signed this Agreement in the first instance and reference to any Party is deemed to include such Party’s estate, heirs, executors, administrators, trustees, permitted assigns or liquidators, as the case may be.
  6. Where figures are referred to in numerals and in words, and there is a conflict between the two, the words shall prevail.
  7. The provisions of this Agreement shall not be construed against or interpreted to the disadvantage of the Party responsible for the drafting or preparation of such provisions.

1. **DURATION**
   1. This Agreement commences on Commencement Date, and subsists untilTermination Date, unless terminated earlier in accordance with the terms of this Agreement.
2. **SERVICE PROVIDER’S OBLIGATIONS**

The Service Provider must-

* 1. **General Obligations**
     1. execute the Services, as contemplated in the RFP;
     2. present Deliverables which are free from disclaimers, conditions or qualification to SARS;
     3. ensure continuity of Services to SARS;
     4. monitor implementation of the Services against set targets, costs and timeframes;
     5. carry out all written and reasonable instructions received from SARS timeously and in a diligent manner;
     6. charge fees or costs for Services rendered to SARS in accordance with the SARS approved pricing;
     7. provide the Services in accordance with the highest professional standards;
     8. act impartially and ethically at all times, and where applicable, act in accordance with the code of ethics / conduct of its profession;
     9. exercise reasonable care and diligence in the discharge of its obligations in terms of the Agreement;
     10. take Commercially Reasonable Efforts to prevent, overcome and mitigate any adverse effects that might ensue, to the extent required to achieve the relevant outcome;
     11. ensure that it adheres to written and reasonable requests or instructions of the Designated Representative, in so far as same are lawful and consistent with this Agreement;
  2. **Key Account Manager and Service Provider’s Personnel**
     1. ensure that the Key Account Manager contemplated in its bid proposal is duly assigned as such, and assumes the attendant role and responsibilities for the duration of this Agreement;
     2. ensure that the Service Provider’s Personnel is properly registered, licensed or accredited with the appropriate Regulatory Authorities and remain so registered for the duration of this Agreement;
     3. ensure that the Service Provider’s Personnel or other personnel observe confidentiality and do not use any information obtained pursuant to this Agreement for any reason other than for reasons envisaged in this Agreement;
     4. ensure that the Service Provider’s Personnel devote such time, attention and skill in executing the Services as may be reasonably required for the proper discharge of its duties under this Agreement;
     5. not change or replace the Service Provider’s Personnel without the prior written consent of SARS, and in this regard-
        1. The Service Provider may make a written request to SARS to replace a member of its Service Provider’s Personnel, where such member has become incapacitated and/or unable to perform his/her duties under the Agreement;
        2. The Service Provider’s request to SARS for the substitution of the Service Provider’s Personnel shall include the reason for the request and a proposal to replace the Service Provider’s Personnel with a person of equal or better qualification(s), skills, and experience. Such proposal must include the *curriculum vitae* of the proposed substitute;
        3. SARS may only approve a substitute which has similar or better qualifications, skills and experience; and
        4. Should SARS in its discretion reasonably consider a member of the Service Provider’s Personnel to be incompetent or unsatisfactory, the Service Provider will have to replace at its cost, that member with one having equal or better qualification(s), skills and experience and in line with the timeframes then stipulated by SARS.
  3. **Deliverables**

The Service Provider shall present Deliverables which are free from disclaimers, conditions or qualification to SARS for acceptance and sign-off.

* 1. **Implementation Plan**
     1. The Service Provider must within a time period agreed upon by the Parties, finalise an implementation plan for submission and approval by SARS and render the Services in line with the approved plan. The said implementation plan must comply with the minimum requirements below.
     2. The implementation plan must reflect –
     3. the sequence, timelines and milestones for training by the Service Provider;
     4. the resource allocation to be utilised by the Service Provider;
     5. any information or directive required of SARS by the Service Provider; and
     6. any other information which may be relevant according to the RFP and the professional judgment of the Service Provider: Provided it is relevant to the Services.
  2. The implementation plan contemplated in **clause 4.4.1** must be approved by the Designated Representativein writing before implementation.
  3. The Service Provider may not deviate from the implementation plan without the prior written consent of the Designated Representative.
  4. **Audit Rights**
     1. The Service Provider must co-operate as may be requested by SARS, to enable SARS to, amongst other things, comply with an enquiry from a Regulatory Authority.
     2. For the duration of this Agreement and for a period of five (5) years after termination, and subject to Applicable Law, the Service Provider must maintain a record of the Services executed. The Service Provider must provide SARS and its auditors access at reasonable times, and subject to reasonable written notice, to information, records and documentation relating to the Services or this Agreement for the purpose of performing audits, examinations and inspections in order to verify the Service Provider’s compliance with the terms of this Agreement and/or to enable SARS to comply with the requirements of any Regulatory Authority. All costs incurred in performing audits under this clause will be borne by SARS, unless audit findings reveal the Service Provider’s non-compliance with the terms of this Agreement and/or requirements of a Regulatory Authority or similar institution having jurisdiction over SARS and/or the Service Provider, in which event such costs will be borne by the Service Provider.
  5. **Service Levels**
     1. The Service Provider shall comply with the prescribed Service Levels as of the Commencement Date.
     2. **Annexure C** lists the Service Levels that will apply to the performance of the Services.
     3. Multiple Performance Failures will constitute a material breach of the Agreement.
  6. **Monitoring, Measuring and Reporting**

The Service Provider shall-

* + 1. be responsible for monitoring, measuring, and reporting on the Service Provider’s compliance with the Service Levels;
    2. monitor its performance of the Services with respect to the Service Levels on a continuous basis and measure and provide SARS with a monthly report on such performance (a “Monthly Performance Report”);
    3. within seven (7) Business Days after the end of each month deliver to SARS the Monthly Performance Report with respect to the Service Provider’s performance during such month;
    4. provide SARS with detailed supporting documentation and/or information for each Monthly Performance Report in soft-copy format as reasonably requested by SARS;
    5. include the following information in each Monthly Performance Report with respect to any failure to achieve a Service Level during a month-
       1. the nature of the Performance Failure;
       2. the nature of, and time and date when, each incident that led to such Performance Failure during the month arose;
       3. the impact of the Performance Failure on other parts of the Services;
       4. the direct and root cause of the incident or other event that gave rise to the Performance Failure; and
       5. a summary of the steps the Service Provider has taken to determine the root cause of the Performance Failure, the steps the Service Provider has taken to resolve the Performance Failure and the steps the Service Provider has taken to reduce, to the extent reasonably possible, the likelihood that such Performance Failure will recur.
    6. Any failure by the Service Provider to perform any of the functions set forth in **Clause 4.9**, during a month will constitute a Performance Failure in itself.
  1. **Rules Governing Service Credits**
     1. **Amount at Risk**
        1. The Service Provider shall pay any Service Credits due to SARS with respect to each Performance Failure, as set out in **Annexure C** attached hereto and as further described below in **Clause 4.10.2** below.
        2. In no event shall the total, aggregated amount of Service Credits payable by the Service Provider to SARS for any one month period for all service components exceed the prescribed Amount at Risk.

* + 1. **Calculation of Service Credits**
       1. For each Performance Failure the all-inclusive monthly amount payable to the Service Provider shall be reduced by the applicable Service Credits.
       2. If a single triggering event directly causes two (2) or more Performance Failures in any month; and but for such event, none of such Performance Failures would have occurred, then SARS shall be entitled to receive only a single Service Credit for a single Performance Failure (which SARS may select in its sole discretion).
       3. Service Credits arising in respect of the last month of the Agreement term shall be withheld out of the final payment due.
       4. Applicable Service Credits will be levied against the first monthly invoice following the month in which the Performance Failure occurred. SARS may, at its election and with prior notice to the Service Provider, cause the Service Credit to be set off against the Service Provider’s payment.
  1. **Excused Non-Performance**
     1. Where the Service Provider can establish to the reasonable satisfaction of SARS that-
        1. the cause of its failure to achieve a Service Level was a factor outside of the reasonable control of the Service Provider (i.e. *force majeure*);
        2. the Service Provider would have achieved such Service Level but for such factor; and
        3. the Service Provider is without fault in causing such factor,

then, no Service Credit shall be assessed against the Service Provider.

* 1. **Status of Service Credits**
     1. The following shall apply in respect of Service Credits-
        1. Service Credits are a price adjustment for the relevant period to reflect the reduced level of Services performed by the Service Provider and is not an estimate of the loss or damage that may be suffered by SARS as a result of such Performance Failure/s;
        2. The payment of a Service Credit by the Service Provider is without prejudice to and shall not limit any right SARS may have to terminate this Agreement and/or seek damages or other non-monetary remedies at law resulting from, or otherwise arising in respect of, such Performance Failure/s and any resulting termination.

1. **SARS’ OBLIGATIONS**
   1. SARS must-
      1. in writing, on Commencement Date, nominate a Designated Representative, and communicate the names and contact details of such person to the Service Provider in writing. SARS may from time to time change the Designated Representative, in which event SARS must give the Service Provider at least 24 hours’ written notice of such change;
      2. provide the Service Provider with timeous management decisions and any necessary approvals or authorisations to enable the Service Provider to fulfil its obligations under this Agreement;
      3. make available to the Service Provider all relevant information and data at its disposal, which is reasonably required for the rendering of the Services; and
      4. monitor and review the Service Provider’s performance in terms of this Agreement. SARS however, reserves the right subject to Applicable Law, to appoint a third party to monitor and review the Service Provider’s performance in terms of this Agreement.
   2. Subject to the Service Provider’s Personnel’s compliance with SARS’ access and security policies, provide the Service Provider’s Personnel with access to the premises and facilities of SARS if necessary for the purposes of rendering the Services.
2. **PRICING AND INVOICING**
   1. The Service Provider must invoice SARS for Services rendered according to the pricing schedule accepted by SARS, attached hereto as **Annexure A**. and the approved implementation plan.
   2. Apart from the pricing reflected in **Annexure A**, no other fee or cost will be covered by SARS.
   3. The Service Provider must invoice SARS for Services rendered upon the completion of a milestone as reflected in the implementation plan. Subject to VAT, each invoice must contain-
      1. a full description of the Services rendered;
      2. cost per item;

* + 1. the total costs payable by SARS; and
    2. any such details as may be reasonably requested by SARS from time to time.
  1. The Service Provider must verify that each invoice is complete and accurate, and that it conforms to the requirements of this clausebefore issuing the invoice to SARS.
  2. The Service Provider must submit all invoices to the Designated Representative and where requested to do so by the Designated Representative, send copies to other SARS officials.
  3. Subject to **clause 7.1** below, SARS shall pay undisputed amounts in an invoice owed to the Service Provider within thirty (30) days after SARS receives such invoice, if the invoice is accurate and meets the requirements of this Agreement.
  4. SARS may request the Service Provider to furnish it with additional information as may be reasonably required by SARS to verify the accuracy of amounts indicated in an invoice. In such event, the Service Provider must furnish SARS with the requested information within two (2) Business Days of SARS’ request.
  5. SARS may withhold, deduct or set off from any monies due and owing to the Service Provider in terms of this Agreement, an amount equal to the amount of any outstanding claims that SARS may have against the Service Provider for damages, costs or any other indebtedness arising out of this Agreement: Provided that SARS will provide the Service Provider with written notice of its intention to offset, supported by reasonable detail of the actual damages, costs or indebtedness incurred and sought to be offset by SARS.
  6. A certificate of indebtedness signed by the Chief Financial Officer of SARS reflecting the amount due and payable under **clause 6.8** above shall be sufficient and conclusive proof of the contents and correctness thereof for the purposes of with-holding, deduction or set off by SARS or for provisional sentence, summary judgment or any other proceedings against the Service Provider in a court of law and shall be valid as a liquid document for such purposes.

1. **DISPUTED CHARGES AND INVOICING ERRORS**
   1. SARS may withhold payment of costs or fees that SARS disputes in good faith including disputes in respect of an error in an invoice or an amount paid. If the disputed fees have already been paid, SARS may withhold an equal amount from a subsequent payment. If SARS withholds any such fees-
      1. SARS shall promptly notify the Service Provider that it is disputing such fees, providing a reasonable explanation of the rationale therefore, and the Parties shall promptly first address such dispute in accordance with this **clause 7**;
      2. If the dispute relates to (or equals in the case of disputed amounts that have already been paid) only a percentage of the invoiced amount, then SARS shall pay the undisputed amount in accordance with **clause 6.6** above; and
      3. If an invoice contain errors, the Service Provider shall make the necessary attendances to the invoice as prescribed by the VAT Act and submit same to SARS for payment; or if the amount has been paid ensuring SARS is refunded the amount overpaid within fourteen (14) days should the Service Provider have been overpaid by SARS.
   2. Any dispute arising in terms of **clause 7.1** above and which remains unresolved for five (5) Business Days after it has arisen, shall be referred by either Party to the SARS’ Senior Manager: Contracts Management and the Service Provider’s Key Account Manager or their designees for resolution.

* 1. The SARS Senior Manager: Contracts Management and the Service Provider’s Key Account Manager or their designees shall meet within five (5) Business Days of the referral of the dispute to resolve such dispute.
  2. In the event that the dispute remains unresolved after seven (7) days of its referral to the persons mentioned in **clause 7.3**, either Party shall be entitled to refer the dispute for resolution in accordance with the provisions of **clause 15** below: Provided that **clause 15** will not apply to disputes contemplated in this clause.

1. **THIRD PARTY COOPERATION**
   1. As part of the Services, where appropriate and when requested by SARS to do so, the Service Provider shall provide full co-operation to any third party that might be contracted by SARS on the same or related engagement or for purposes contemplated in **clause 5.1.4** above, to the extent that the co-operation does not create a conflict of interests, breach of professional ethics or compromise the Service Provider’s Intellectual Property rights or interests.
   2. It is, however, agreed that the relationship between the Service Provider and any such third party will not constitute an alliance or partnership and that neither the Service Provider nor the third party will be required to perform quality checks on the work of the other party, except where the third party is appointed for purposes contemplated in **clause 5.1.4** above.
2. **SECURITY VETTING OF THE SERVICE PROVIDER’S PERSONNEL**

* 1. SARS may, subject to Applicable Law, at any time during the subsistence of this Agreement and in terms of its prevailing Policies, Procedures and Practices, request that the Service Provider, at its own costs–
     1. send any or all of the Service Provider’s Personnel for security vetting with a competent service provider and provide SARS with security clearance certificates; and
     2. provide a personal background screening report from a reputable screening agency on personal status such as but not limited to the following:

a) citizenship status report;

b) criminal activity report; and

c) credit worthiness report,

of any or all of the Service Provider’s Personnel.

* 1. SARS may also at its sole and absolute discretion perform a security check (vetting) or any personal background screening on any or all of the Service Provider’s Personnel.
  2. Where SARS establishes the Service Provider’s Personnel to be a security risk, SARS will inform the Service Provider accordingly and the Service Provider shall replace such Service Provider’s Personnel with another one of equal or better qualification(s) and experience.
  3. The provisions of this clause will not exonerate the Service Provider from compliance with the provisions of the Personal Information Processing Addendum.

1. **WARRANTIES**
   1. The Service Provider hereby represents and warrants to SARS that-
      1. this Agreement has been duly authorised and executed by it and constitutes a legal, valid and binding set of obligations on it;
      2. it is acting as principal and not an agent of an undisclosed principal;
      3. the execution this Agreement does not constitute a violation of any statute, judgment, order, decree or regulation or rule of any court, competent authority or arbitrator or competent jurisdiction applicable or relating to the Service Provider, its assets or its business, or its memorandum of incorporation or any other documents or any binding obligation, contract or agreement to which it is a party or by which it or its assets are bound;
      4. it has in place and will, throughout the duration of the Agreement, maintain security safeguards contemplated in section 19 of POPIA;
      5. it has the necessary resources, skills, and capacity and to render the Services to SARS in a diligent manner;
      6. it will provide the Services in a cost-effective and expedient manner, thereby ensuring that no unnecessary or extraordinary costs are incurred and passed on to SARS;
      7. it has the capacity to timeously deliver the Services, time being of the essence;
      8. it has the requisite insurance contemplated in this Agreement;
      9. it shall not, in executing the Services, breach or infringe any intellectual property right of a third party;
      10. no factual circumstances exist that may materially affect its capacity to perform its obligations under this Agreement;
      11. upon delivery, the Services will be fit for the purposes intended by SARS and communicated in the RFP;
      12. it will comply with the Personal Information Processing Addendum;
      13. it, along with the Service Provider’s Personnel, shall at all times have, and comply with all legal requirements and with the terms and conditions of all necessary licenses, registrations, certificates, authorisations and consents required under the laws of the Republic of South Africa or under any other applicable jurisdiction for the delivery of the Services;
      14. it will maintain its registration and accreditation with the relevant Regulatory Authorities for the duration of the Agreement;
      15. it is familiar with and will comply with Applicable Law.
   2. It is expressly agreed between the Parties that each warranty and representation given by the Service Provider in its Proposal in and this Agreement is material to this Agreement and induced SARS to conclude this Agreement.
   3. The provisions of this clause shall survive termination of this Agreement.
2. **MEETINGS**
   1. The Key Accounts Manager and the Designated Representative shall meet as and when required to discuss the execution of the Services.

* 1. The Service Provider shall be responsible for the correct recording of the meeting proceedings.
  2. The Service Provider shall deliver the record of the meeting proceedings to SARS within two (2) Business Days after the date of the meeting or such shorter period as SARS may of necessity prescribe in writing, for SARS’ perusal and verification.

* 1. SARS shall have the right to comment on and amend the record. SARS’ comments and amendments shall be discussed and/or confirmed at the next meeting between the Parties.
  2. **Clauses 11.3** and **11.4** aboveare subject to **clause 26.11** below.
  3. Any information provided by the Service Provider in reports or meetings should be accurate, relevant and sufficiently detailed to provide assurance that the Services are on schedule.

1. **CONFIDENTIALITY**
   1. Neither Party may, both during the term of this Agreement and after its expiration, disclose any Confidential Information to any third party without the prior written consent of the other.
   2. The Service Provider shall ensure that the Service Provider’s Personnel individually take the SARS Oath / Declaration of Secrecy before commencing with execution of this Agreement, and shall submit the original copies of such Oath / Declaration to the SARS Designated Representative.
   3. SARS reserves the right to continually monitor and verfiy that the Service Provider’s Personnel have individually taken the SARS Oath / Declaration of Secrecy.
   4. The Service Provider must protect the interests of SARS and its Confidential Information by-
      1. making available such Confidential Information only to those of the Service Provider’s Personnel who are actively involved in the execution of its obligations under this Agreement and then only on a “need to know” basis;
      2. putting in place information security practices and procedures reasonably acceptable to SARS to prevent unauthorised disclosure and taking all practical steps to impress upon the Service Provider’s Personnel who need to be given access to Confidential Information, the secret and confidential nature thereof;
      3. not using any Confidential Information of SARS, or disclosing directly or indirectly any Confidential Information of SARS to third parties, whether during the subsistence of this Agreement or thereafter; and
      4. ensuring that all Confidential Information of SARS which has or will come into the possession of the Service Provider and the Service Provider’s Personnel, will at all times remain the sole and absolute property of SARS.
   5. Where the Service Provider is served with a request, demand or court papers which seek the disclosure of Confidential Information of SARS, the Service Provider shall, without disclosing such Confidential Information, forthwith and no later than 24 hours from the time of receipt of such request, demand or court papers, transmit all such document(s) served on it to the SARS Designated Representative.
   6. The Service Provider shall not remove from SARS’ premises any documents or material relating to the Services or SARS’ business without first obtaining the written consent of SARS.
   7. Upon SARS’ request, the Service Provider must promptly return all documents, material, information, or data relating to the Services to SARS upon conclusion of the Services.
   8. The Service Provider must comply with the provisions of POPIA, and ensure compliance with the Personal Information Processing Addendum in that regard.
   9. The Service Provider may not disclose/share any of SARS’ Confidential Information with any Person, including its affiliates, outside the borders of South Africa, unless it obtains prior, written consent from SARS, which consent will, if granted (at the sole discretion of SARS), be subject to section 72 of POPIA. In this regard and in the event the written consent is obtained, the Service Provider fully indemnifies SARS and its employees against all and any third party damages, liability claims, Losses or the like occasioned by or as a result of i) the Service Provider exchanging, sharing or having exchanged or shared SARS Confidential Information; ii) the Service Provider failing to comply with POPIA in its exchange / sharing of SARS Confidential Information or iii) breach by the recipient of the information of POPIA or POPIA equivalent laws.
   10. The Service Provider fully indemnifies SARS and its employees against all and any third party damages, liability claims, Losses or the like which may be occasioned by or as a result of any failure by the Service Provider and/or the Service Provider’s Personnel or other employee or agent of the Service Provider to comply with this **clause 12**.
   11. The provisions of this clause shall survive the termination or cancellation of this Agreement for any reason whatsoever.
2. **INTELLECTUAL PROPERTY**
   1. The Parties will each retain ownership of their pre-existing intellectual property rights.
   2. Subject to Applicable Law and pre-existing intellectual property rights of the Service Provider and/or any third party, all intellectual property rights to literary works created in the course of executing the Services shall vest exclusively in SARS.
   3. In the event of the Service Provider’s intellectual property being incorporated into any aspect of the Services being rendered in terms of this Agreement, the Service Provider hereby grants SARS a non-exclusive, royalty free license for the duration of this Agreement to use such intellectual property for its own purposes in connection with the Services.
   4. The Service Provider warrants to SARS that it holds the right, title and interest to the intellectual property it will be utilizing to render the Services, alternatively it has procured the necessary rights from the relevant third party and indemnifies SARS against any claim of infringement, which any third party may make or bring against SARS as a result of this Agreement.
3. **BREACH** 
   1. Subject to **clause 16.1** below, if a Party (the “Defaulting Party”) is in default or breach of any term of this Agreement and that Defaulting Party fails to remedy such default or breach within seven (7) Business Days after receipt of a written notice given by the other Party (the “Aggrieved Party”) calling upon the Defaulting Party to remedy such default or breach, then the Aggrieved Party may, without prejudice to any other rights which it may have in terms hereof or at law-
      1. claim specific performance;
      2. cancel this Agreement and claim damages from the Defaulting Party, such cancellation to be effective immediately on receipt by the Defaulting Party of a written notice to that effect; or
      3. claim any money due and payable in terms of this Agreement and claim damages from the Defaulting Party.

* 1. The remedies set out in this clause shall not be construed to be exhaustive of any other remedies available to the Parties.

1. **DISPUTE RESOLUTION**

* 1. In the event of any dispute arising out of or in connection with this Agreement, the Parties shall try to resolve the dispute by negotiation. This entails that the one Party invites the other in writing to a meeting and attempts to resolve the dispute within seven (7) days from date of the written invitation.
  2. If the dispute has not been resolved by such negotiation as contemplated above, or in **clause 7**,the Parties shall submit the dispute to the Arbitration Foundation of Southern Africa (“AFSA”) administered mediation, failing which the dispute shall be determined as below.
  3. Save in respect of those provisions of this Agreement which provide for their own remedies which would be incompatible with arbitration, any dispute arising from, or in connection with this Agreement and not resolved as contemplated above will finally be resolved by arbitration in accordance with the Rules of the AFSA or its successor, by an arbitrator or arbitrators appointed by AFSA.
  4. Neither Party shall be precluded from obtaining interim relief or an interim remedy from a court of competent jurisdiction pending the decision of the arbitrator.
  5. This clause is severable from the rest of the provisions of this Agreement so that it will operate and continue to operate notwithstanding any actual or alleged voidness, voidability, unenforceability, termination, cancellation, expiry or accepted repudiation of this Agreement.
  6. Subject to **clause 7.1** above, neither Party shall be entitled to withhold performance of any of its obligations in terms of this Agreement pending the settlement of, or decision in, any dispute arising between the Parties and each Party shall, in such circumstances, continue to comply with its obligations in terms of this Agreement: Provided that SARS shall not pay any invoice in respect of which there is a pending dispute.

1. **TERMINATION**
   1. **Termination for cause by SARS**

* + 1. SARS may, by giving notice of immediate termination to the Service Provider, immediately terminate this Agreement or the rendering of the Services in whole or in part, immediately as of a date set out in the notice of termination, in the event that the Service Provider–
       1. breaches the confidentiality provisions of this Agreement;
       2. breaches the Personal Information Processing Addendum;
       3. breaches Applicable Law;
       4. is found guilty of an offence in terms of Applicable Law;
       5. has committed any act or omission which, in the reasonable opinion of SARS, may either bring SARS into disrepute, damage its reputation or negatively impact taxpayer and public confidence in SARS;
       6. commits an act of insolvency as defined in the Insolvency Act, 1936 (Act No. 24 of 1936) or is placed under provisional liquidation or under business rescue proceedings or is finally liquidated;
       7. commits an act of professional misconduct or professional or technical incompetence, which is substantial and serious;
       8. fails to maintain or loses its accreditation with the relevant Regulatory Authorities; or
       9. commits or participates in any unlawful, dishonest or unethical act in executing this Agreement.
  1. **Termination Upon Sale, Acquisition, Merger or Change of Control**
     1. In the event of a sale, acquisition, merger, or other change of control of the Service Provider (a “Change Event”) where such Change Event is achieved, directly or indirectly, in a single transaction or series of related transactions, or in the event of a sale of all or substantially all of the assets of the Service Provider in a single or series of related transactions, then the Service Provider shall notify SARS of such Change Event within ten (10) Business Days after the Change Event is achieved.
     2. No sale, acquisition, merger or other change of control shall be effective against and legally binding on SARS if the Service Provider failed to notify SARS, as required by **clause 16.2.1** above.
     3. SARS may terminate this Agreement, at any time after being notified by the Service Provider of the Change Event, by giving the Service Provider thirty (30) days’ written notice designating a date upon which such termination shall become effective.

* + 1. In the event that the Service Provider fails to notify SARS, as required by **clause 16.2.1** above, then SARS may upon discovery of the Change Event terminate the Agreement by giving the Service Provider thirty (30) days’ written notice and designating a date upon which such termination shall be effective.
    2. “Control” in terms of this clause shall mean, with regard to any entity, the right or power to dictate the management of and otherwise control such entity by any of the following-
       1. holding directly or indirectly the majority of the issued share capital or stock (or other ownership interest if not a company) of such entity ordinarily having voting rights;
       2. controlling the majority of the voting rights in such entity; or
       3. having the right to appoint or remove directors holding a majority of the voting rights at meetings of the board of directors of such entity.
  1. SARS shall have no liability to the Service Provider with respect to a termination under this clause.

1. **ADDRESSES**
   1. Each Party chooses the addresses set out below its name as its address to which all notices and other communications must be delivered for the purposes of this Agreement and its *domicilium citandi et executandi (“domicilium”)* at which all documents in legal proceedings in connection with this Agreement must be served.
   2. SARS’ physical address for ***service of notices and legal processes*** is-**(TO BE ADDED)**
   3. The Service Provider’s physical address for ***service of notices and legal processes*** is-

**(TO BE ADDED)**

* 1. SARS’ email address for communications, and/or correspondences in connection with the execution of the Services: **(TO BE ADDED)**
  2. The Service Provider’s email address for communications, and/or correspondences in connection with the execution of the Services: **(TO BE ADDED)**
  3. Any notice or communication required or permitted to be given to a Party pursuant to the provisions of this Agreement shall be valid and effective only if in writing and sent to a Party’s chosen address of *domicilium*, provided that documents in legal proceedings in connection with this Agreement may only be served at a Party’s physical address.
  4. Any Party may by written notice to the other Party, change its chosen address to another address, provided that-
     1. the change shall become effective on the tenth (10th) Business Day after the receipt or deemed receipt of the notice by the addressee; and
     2. any change in a Party’s *domicilium* shall only be to an address in South Africa, which is not a post office box or a *poste restante.*
  5. The Parties record that whilst they may correspond via email for operational reasons, no formal notice required in terms of this Agreement, nor any amendment or variation to this Agreement may be given or concluded via email.

1. **LIABILITY** 
   1. The Service Provider shall be liable to SARS, where SARS has suffered any direct damages and/or Losses as a result of the Service Provider’s failure to observe its obligations in terms of the Agreement.
   2. The Service Provider shall further be liable to SARS for all indirect and consequential or special damages and/or Losses suffered by SARS as a result of gross negligence, wilful misconduct or breach by the Service Provider or the Service Provider’s Personnel of confidentiality provisions in this Agreement, breach of Applicable Laws, infringement of third party intellectual property rights or a criminal act committed by the Service Provider, the Service Provider’s Personnel or any employee of the Service Provider.
2. **INDEMNITY BY THE SERVICE PROVIDER** 
   1. The Service Provider hereby indemnifies, holds harmless and agrees to defend SARS and its officers, employees, agents, successors and assigns, against all claims or Losses arising from or in connection with, any of the following-
      1. Third party claims attributable to any breach of the provisions of this Agreement by the Service Provider;
      2. Third party claims attributable to theft, fraud or other unlawful activity or any negligent, wilful or fraudulent conduct by the Service Provider or the Service Provider’s Personnel and claims attributable to errors and/or omissions;
      3. Third party claims arising from or related to the death or bodily injury of any agent, employee, customer, business invitee, business visitor or other person caused by the delictual conduct of the Service Provider or the Service Provider’s Personnel; or
      4. Third party claims arising from damage to property owned or leased by SARS or belonging to a third party caused by the acts or omissions of the Service Provider or the Service Provider’s Personnel.
3. **INSURANCE**

* 1. The Service Provider must, on or before the Commencement Date and for the duration of this Agreement, have and maintain adequate insurance cover consistent with acceptable and prudent business practices and acceptable to SARS, which must include, without limitation, professional indemnity cover against all actions, suits, claims or other expenses arising in connection with damages or Losses for which it is liable in terms of this Agreement.
  2. The Service Provider must, on Commencement Date, provide SARS with certificates of insurance evidencing that the insurance covers and policy endorsements required under this Agreement are in place, and thereafter provide evidence of renewal of such insurance at least three (3) Business Days prior to expiration thereof.
  3. The Service Provider must provide SARS with at least thirty (30) days’ notice prior to any material modification of the insurance policies contemplated in this Agreement.
  4. In the event of loss or damage or other event that requires notice or other action under the terms of any insurance coverage indicated herein, the Service Provider shall be solely responsible to take such action. The Service Provider shall provide SARS with contemporaneous notice and with such other information as SARS may request regarding the event.
  5. Without limiting the generality of SARS’ rights and remedies in this Agreement, in the event of a failure by the Service Provider to take out or maintain any insurance required hereunder, or to provide evidence of renewal within the period indicated herein, SARS may purchase the requisite insurance and deduct or offset the costs thereof from any monies due to the Service Provider by SARS under this Agreement.

1. **FORCE MAJEURE**
   1. Subject to the provisions of **clause 21.2** below, in the event of any circumstance arising or action taken beyond the reasonable control of a Party or the Parties hereto, such as but not limited to war, rebellion, riot, civil commotion, lockout, fire, accident, operation of law, Applicable Law, epidemic, pandemic or any other circumstance preventing the Parties or any of them from the performance of any obligation hereunder (any such event hereinafter called “*force majeure* event”) then the Party affected by such *force majeure* event shall, subject to **clauses 21.3** and **21.4** herein, be relieved of its obligations hereunder during the period that such *force majeure* subsists.
   2. The Service Provider must, prior to invoking the provisions of this **clause 21**, demonstrate to the satisfaction of SARS that it activated the risk management plan contemplated in the RFP but was unable to circumvent the *force majeure* event.
   3. Should a *force majeure* event arise, the affected Party shall within seven (7) days of the commencement of the event notify the other Party of the event, giving sufficient details thereof, including details of how the event has impacted the affected Party’s ability to perform in terms of the Agreement, as well as the estimated duration of the event or disturbing circumstances.
   4. The affected Party’s relief is only to the extent so prevented and to the extent that the affected Party is not the cause of the *force majeure* event. Such Party shall not be liable for any delay or failure in the performance of any obligations hereunder or loss or damage which the other Party may suffer due to or resulting from the *force majeure* event.
   5. The affected Party shall use Commercially Reasonable Efforts to remove the disturbance with the least possible delay so that its obligations can be fulfilled as soon as reasonably possible, in the manner provided for in this Agreement.
   6. SARS shall be entitled to use the services of other parties during *force majeure* events declared by the Service Provider.
2. **RELATIONSHIP BETWEEN THE PARTIES**
   1. The Service Provider is an independent contractor and under no circumstances will it be considered a partner, joint venture partner or employee of SARS in the execution of this Agreement.
   2. The Service Provider’s Personnel and other personnel engaged by the Service Provider will be the Service Provider’s employees, contractors or agents, and the entire management, direction and control of all such persons will be the responsibility of the Service Provider. The Service Provider is liable to SARS for the performance, malperformance, acts and or omissions of any of the Service Provider’s Personnel or other personnel involved in the execution of this Agreement.
3. **CONFLICT OF INTERESTS**
   1. Neither the Service Provider nor the Service Provider’s Personnel must have any interest or receive any remuneration in connection with the execution of the Services, except as provided for in this Agreement.
   2. The Service Provider must not have or undertake duties or interests that create or might reasonably be anticipated to create an actual or perceived conflict with its duties and interests in executing this Agreement. The Service Provider must have systems in place to identify potential conflicts and to bring them to the attention of SARS.
   3. The Service Provider warrants that there are no contracts, restrictions or other matters which would interfere with its ability to discharge its obligations under this Agreement. If, while executing its duties and responsibilities under this Agreement, the Service Provider becomes aware of any potential or actual conflict between its interests and those of SARS, the Service Provider must immediately inform SARS. Where SARS forms the view that such a conflict does or could exist, it may direct the Service Provider to take action(s) to resolve that conflict, and the Service Provider shall comply with that instruction.
4. **TAX COMPLIANCE**

* 1. The Service Provider represents and warrants that, as of the Commencement Date, it is and will remain compliant for the duration of this Agreement with all Applicable Law relating to taxation in the Republic of South Africa.

1. **NON-SOLICITATION**
   1. Neither party may, either during the term of this Agreement and for twelve (12) months after termination for whatever reason, without the prior written consent of the other Party, either directly or indirectly, solicit or attempt to solicit, any person employed by a Party: Provided that, either Party may employ any person employed by a Party, where the person employed responded to a publicly accessible advertisement or similar online publicity without being directly solicited by the other Party.
2. **GENERAL**
   1. **Advertising and Marketing**

Except in so far as herein expressly provided, the Service Provider shall not make or issue any formal or informal announcement (with the exception of Stock Exchange announcements), advertisement or statement to the media in connection with this Agreement or otherwise disclose the existence of this Agreement or the subject matter thereof to any other person without the prior written consent of SARS.

* 1. **Authorised Signatories**

This Agreement shall not be valid unless signed by the Authorised Signatories.

* 1. **Costs**

Each Party shall bear its own costs in respect of the negotiation, preparation and finalisation of this Agreement.

* 1. **Counterparts**

This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original, and all of which together shall constitute one and the same Agreement as at the date of signature of the Party last signing one of the counterparts. The Parties undertake to take whatever steps may be necessary to ensure that each counterpart is duly signed by each of them without delay.

* 1. **Covenant in Good Faith**

Each Party agrees that, in its respective dealings with the other Party under or in connection with this Agreement, it shall act in good faith.

* 1. **Governing Law and Jurisdiction**
     1. This Agreement shall be governed by and construed in accordance with the law of the Republic of South Africa and all disputes, actions and other matters relating thereto will be determined in accordance with such law.
     2. The Service Provider hereby consents to the jurisdiction of the High Court of the Republic of South Africa (Gauteng Division, Pretoria), in regard to all matters arising from this Agreement.
  2. **No Cession or Assignment Without Consent**

Subject to Applicable Law, neither Party may assign, cede, delegate, or in any other manner transfer any benefit, rights and/or obligations arising from this Agreement, without the prior written consent of the other Party, which consent shall not be unreasonably withheld.

* 1. **No Withholding of Consents**

Where agreement, approval, acceptance, consent, or similar action by either Party is required under this Agreement, such action shall not be unreasonably delayed or withheld. An approval, acceptance, consent or similar action by a Party under this Agreement shall not relieve the other Party from the responsibility of complying with the requirements of this Agreement, nor shall it be construed as a waiver of any rights under this Agreement.

* 1. **Severability**

If any clause or provision of this Agreement is found to be invalid, illegal or unenforceable in any way, such clause or provision shall be deemed to be separate and severable from the remaining provisions of this Agreement, and the validity and enforceability of such remaining provisions shall not be affected. If, however, any invalid term is capable of amendment to render it valid, the Parties agree to negotiate in good faith an amendment to remove the invalidity.

* 1. **Waiver**

No change, waiver or discharge of the terms and conditions of this Agreement shall be valid unless in writing and signed by the Authorised Signatories, and any such change, waiver or discharge will be effective only in that specific instance and for the purpose given. No failure or delay on the part of either Party hereto in exercising any right, power, or privilege under this Agreement will operate as a waiver thereof, nor will any single or partial exercise of any right, power, or privilege preclude any other or further exercise thereof, or the exercise of any other right, power, or privilege.

* 1. **Whole Agreement and Amendment**

This Agreement constitutes the whole of the Agreement between the Parties relating to the subject matter hereof and no amendment, alteration, addition, disclaimers, qualifications, variation or consensual cancellation will be of any force or effect unless reduced to writing and signed by the Authorised Signatories. Any document executed by the Parties purporting to amend, substitute or revoke this Agreement or any part hereof, shall be titled an “Addendum” to this Agreement.

* 1. **Subcontracting**
     1. Subject to Applicable Law, and **Clause 26.12.6** below, the Service Provider shall not without the prior written consent of SARS, which consent shall not be unreasonably withheld, subcontract any of the Services to any third party. It is expressly recorded that SARS will not approve a proposed subcontracting if, in the exclusive judgment of SARS, the subcontracting will result in prejudice or potential prejudice to other service providers.
     2. Whenever the Service Provider wishes to subcontract any part of the Services in terms hereof, the Service Provider shall submit, together with its request as set out in **Clause 26.12.1** above,a complete written proposal for SARS’s approval containing-
        1. full details and business references of the subcontractor;
        2. a full description of the part of the Services it proposes for subcontracting;
        3. full details of how the Service Provider will manage the performance of the Services by the subcontractor;
        4. the value of the contract proposed to be subcontracted, expressed as a percentage;
        5. an acceptable document depicting the B-BBEE status and certificate of the subcontractor; and
        6. a CSD report for the proposed subcontractor.

SARS reserves the right to call upon additional information when assessing a request for subcontracting, including subjecting the subcontractor to the same evaluation process that the Service Provider has been under the RFP.

* + 1. Notwithstanding the provisions of this **Clause** **26.12**, the Service Provider shall remain the only Party wholly responsible for the due performance of its obligations in terms of this Agreement and compliance with the terms and conditions thereof.
    2. Subject to the provisions of **Clause**  **26.12.1** above, the Service Provider shall ensure that a subcontracting agreement entered into between the Service Provider and the subcontractor binds the subcontractor to the terms and conditions of this Agreement.
    3. Nothing contained herein shall create a contractual relationship between SARS and the subcontractor.
    4. In the event that the Service Provider has provided the details of a subcontractor in its bid proposal, the Service Provider must not change or replace such subcontractor without obtaining a prior written approval from SARS.

**SIGNED FOR AND BEHALF OF SARS**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Signatory as per DoA**

**Name:**

**Designation:**

**Place:**

**Date:**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Signatory as per DoA**

**Name:**

**Designation:**

**Place:**

**Date:**

**FOR THE SERVICE PROVIDER**

**Full names : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Signature : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Capacity : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Date : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Place : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**