

SERVICE AGREEMENT

entered into by and between

THE SOUTH AFRICAN REVENUE SERVICE

[“SARS”]

and

...

[“Service Provider”]

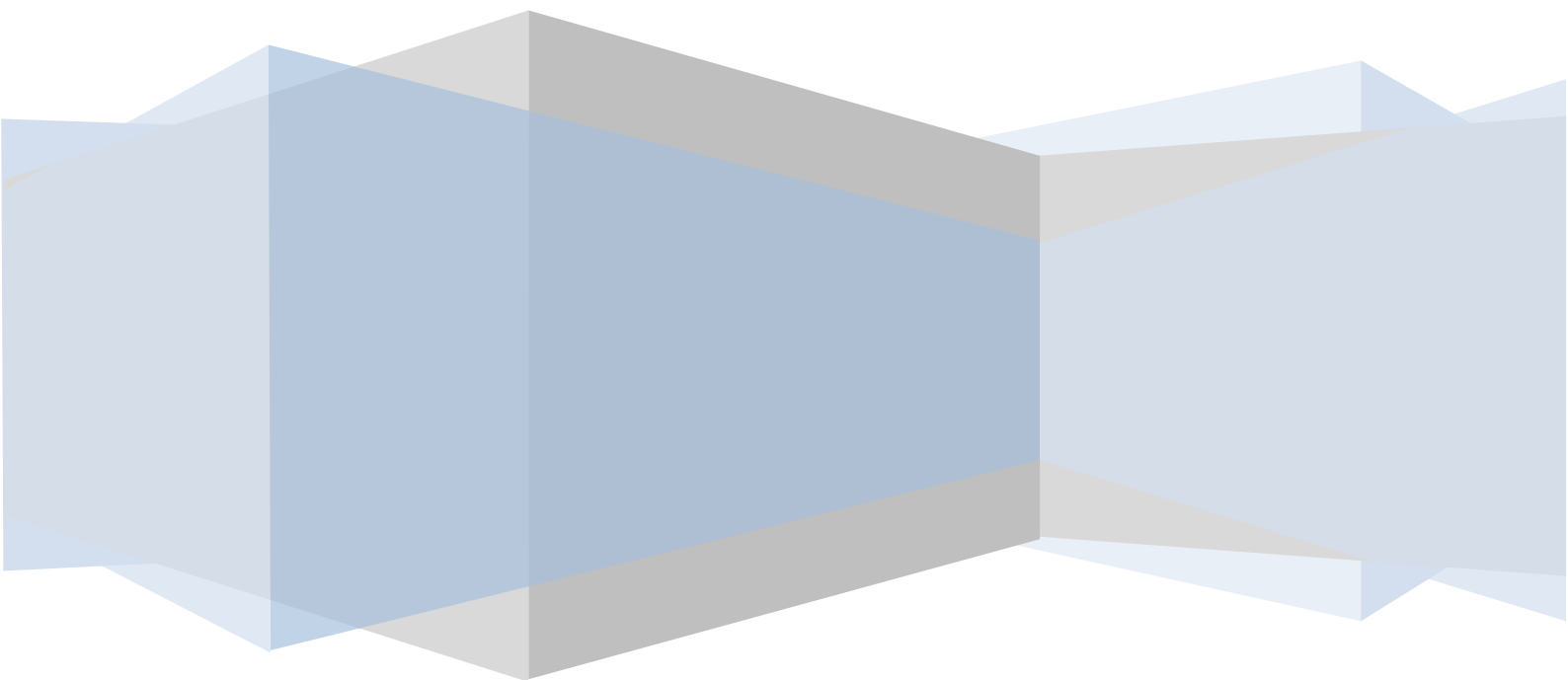


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1. APPOINTMENT

- 1.1 SARS requires the Service Provider to provide Document Storage and related Services to SARS in compliance with the terms and conditions contained in this Agreement.
- 1.2 The Service Provider has submitted a proposal to SARS in response to SARS's Request for Proposal No. RFP15/2012. SARS has accepted the aforesaid proposal and hereby appoints the Service Provider, who accepts such appointment.
- 1.3 The Service Provider's Proposal, as well as the Tender Documentation issued by SARS under RFP15/2012 is hereby incorporated into this Agreement by reference.
- 1.4 The Service Provider will render the required Services to SARS on a non-exclusive basis in respect of the following region/s –

[...]

- 1.5 The Service Provider represents that it has, and warrants that throughout the duration of this Agreement it shall have the resources, skills, qualifications and experience necessary to provide the Services to the highest professional standards.

2. DEFINITIONS AND INTERPRETATION

- 2.1 The head notes to the Clauses of this Agreement are for reference purposes only and will not govern or affect the interpretation of, nor modify, nor amplify the terms of this Agreement.
- 2.2 Unless inconsistent with the context, the words and expressions have the following meanings and similar expressions will have corresponding meanings:

- 2.2.1 **“Agreement”** means this Agreement and all Annexures thereto.
- 2.2.2 **“Authorised Representative”** means a SARS official who is authorised to have SARS Materials released to him/her by the Service Provider and who is in possession of written authority from the SARS Project Manager to this effect.
- 2.2.3 **“Business Day”** means any day other than a Saturday, Sunday or public holiday in South Africa.
- 2.2.4 **“Commencement Date”** means 1 April 2013, notwithstanding the date of signature of this Agreement.
- 2.1.1 **“Confidential Information”** means any proprietary and confidential information or data of any nature, tangible or intangible, oral or in writing, in any form or on any medium. It further includes SARS Confidential Information as defined in section 68(1) of the Tax Administration Act, 2011 (Act No. 28 of 2011), as well as taxpayer information, which means any information provided by a taxpayer or obtained by SARS in respect of the taxpayer, including biometric information. Information must be regarded as confidential if, by its nature, content, or circumstances of disclosure the information is, or ought reasonably to have been identified by a Receiving Party as confidential or proprietary in nature (including by reason of such information not being generally known to, or readily ascertainable by third parties generally) and/or proprietary to the Disclosing Party, including -
- (a) information regarding Personnel, independent contractors and suppliers of the Disclosing Party; processes; procedures, projections, manuals, forecasts and analyses, or intellectual property owned by or licensed to the Disclosing Party;
 - (b) information relating to the knowledge, know-how, expertise, trade secrets and activities of the Disclosing Party;
 - (c) 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.

- 2.1.2 **"Data"** means any information supplied, stored, collected, collated, accessed or processed by or for the benefit of SARS.
- 2.1.3 **"Data Subject"** means the Person to whom Personal Information relates.
- 2.1.4 **"Disengagement Assistance"** means the provision of all information and reasonable assistance to SARS to enable SARS or a third party designated by SARS to take over the Service Provider's obligations under this Agreement upon termination for any reason.
- 2.1.5 **"Express Service"** means an expedited collection, retrieval or delivery Service, available from the Service Provider on an urgent basis and with a Response Period of 2 (two) hours, which Response Period may be adjusted at SARS's sole discretion taking into account relevant factors such as location and travel distance.
- 2.1.6 **"Index"** means a detailed list of SARS Materials collected from any Service Site and compiled as per SARS's requirements.
- 2.1.7 **"Instructions"** means any order, collection, retrieval, delivery or other type of request sent to the Service Provider by SARS.
- 2.1.8 **"Intellectual Property"** means any know-how (not in the public domain), invention (whether or not patented), design, trade mark (whether or not registered), or Copyright Material (whether or not registered), goodwill, processes, process methodology and all other identical or similar intellectual property as may exist anywhere in the world and any applications for registration of such intellectual property. For the purposes of this definition, copyright material means any material in which copyright subsists.
- "Inventory"** means a concise list of boxes collected from any Service Site, indicating specifically the number of each box, as well as the type of documents collected.

- 2.1.9 **“Losses”** means all losses, liabilities, costs, expenses, fines, penalties, damages and claims, and all related costs and expenses as determined in law.
- 2.1.10 **“Parties”** means SARS and the Service Provider and “Party” as the context requires, is a reference to any one of them.
- 2.1.11 **“Performance Report”** means a monthly report to be provided by the Service Provider to SARS setting out details of the Services rendered during a particular month, together with the details of any Service Level Failures.
- 2.1.12 **“Personnel”** means any employee, agent, consultant, sub-contractor or other representative of either Party.
- 2.1.13 **“Personal Information”** means information relating to an identifiable, living, natural person, and where it is applicable, an identifiable, existing juristic person, including, but not limited to—
- (a) information relating to the race, gender, sex, pregnancy, marital status, national, ethnic or social origin, colour, sexual orientation, age, physical or mental health, well-being, disability, religion, conscience, belief, culture, language and birth of the person;
 - (b) information relating to the education or the medical, financial, criminal or employment history of the person;
 - (c) any identifying number, symbol, e-mail address, physical address, telephone number or other particular assignment to the person;
 - (d) the blood type or any other biometric information of the person;
 - (e) the personal opinions, views or preferences of the person;
 - (f) correspondence sent by the person that is implicitly or explicitly of a private or confidential nature or further correspondence that would reveal the contents of the original correspondence;
 - (g) the views or opinions of another individual about the person;
- and

- (h) the name of the person if it appears with other personal information relating to the person or if the disclosure of the name itself would reveal information about the person

2.1.14 **“Processing”** means any operation or activity or any set of operations, whether or not by automatic means, concerning personal information, including (a) the collection, receipt, recording, organisation, collation, storage, updating or modification, retrieval, alteration, consultation or use; (b) dissemination by means of transmission, distribution or making available in any other form; or (c) merging, linking, as well as blocking, degradation, erasure or destruction of information.

2.1.15 **“Response Period”** means the period from when queries or Instructions are received by the Service Provider from SARS, up until the time that the queries or Instructions are acknowledged by the Service Provider, queries are attended to, or Instructions are executed, whichever is applicable.

2.1.16 **“SARS”** means the South African Revenue Service, an organ of the state established in terms of the South African Revenue Service Act, 1997 (Act No. 34 of 1997).

2.1.17 **“SARS Materials”** means boxes, files and/or documents which a Service Provider may be instructed by SARS to collect from a Service Site, or alternatively to store at or retrieve from its storage facility.

2.1.18 **“SARS Records”** means, but shall not be limited to, all paper records (hand written or in printed form) such as taxpayer documentation, employee records, tender documentation, customs documentation, financial statements, reports, plans, policies, methodologies, technical- and user documentation, operating standards, specifications, training materials, computer media, microfilm, microfiche, photos, videos, recording tapes, computer tapes, computer disks, computer magnetic tapes, compact discs (“cd’s”), digital versatile discs (“dvd’s”), other reproductions of the

written word, any audio-visual materials, books, machine-readable and other information that SARS requires the Service Provider to store.

2.1.19 **“Security Incident Report”** means a monthly report to be provided by the Service Provider to SARS setting out the details of all incidents relating to physical security breaches and/or information security breaches that occurred during a particular month.

2.1.20 **“Service Fee”** means the fees payable by SARS to the Service Provider for the Services, which fees are set out in

ANNEXURE A

SERVICE LEVELS

1. ADMINISTRATION

ADMINISTRATIVE TASKS	SERVICE LEVEL TARGET	THRESHOLD
Furnish SARS with a complete Inventory of SARS Materials removed from SARS' premises	Within 24 hrs	100%
Furnish SARS with an Index of archived SARS Materials	Within 5 days	98%
Furnish SARS with a list of retrieved SARS Materials and the method used	Every week	98%
Furnish SARS with a list of retrieved SARS Materials not yet returned by SARS	Every week	100%
Furnish SARS with an age analysis of all SARS boxes kept at its storage facility	Every 6 months	100%
Furnish SARS with destruction lists	As and when required	100%
Furnish SARS with certificates of destruction	Within 5 days after instruction was given	100%
Furnish SARS with a Security Incident Report covering both physical security and information security incidents	Every occurrence	100%
Furnish SARS with proof of continued insurance coverage	Every 3 months	100%
Send original invoice and proof of delivery to the relevant business unit after retrieval or collection of SARS Materials, or the supply of Stock Boxes to SARS	Within 7 days of service being rendered	98%
Ensure invoice data is correct and complete	Each invoice	100%
Send consolidated monthly statement to SARS's Finance Department	Within 7 days of the end of each month	98%
Notify SARS of a change in the Service Provider's details (i.e. contact numbers, contact persons, physical- and postal addresses and/or bank details)	Within 24 hrs of the change taking effect	100%

2. COMMUNICATION

COMMUNICATION TYPE	SERVICE LEVEL TARGET	THRESHOLD
Acknowledgement of retrieval requests	Within 2 hrs	98%
Acknowledgement of collection requests	Within 8 hrs	98%
Acknowledgement of receipt of orders for Stock Boxes	Within 8 hrs	98%
Notification to SARS of problems experienced to retrieve SARS Materials	a.s.a.p.	100%
Notification to SARS of delays experienced to collect SARS Materials	a.s.a.p.	100%
Notification to SARS of delays in the delivery of Stock Boxes	a.s.a.p.	100%
Progress updates on problems or delays	At the time of the delay and 2 hours thereafter or as the situation changes	98%

3. QUALITY OF THE SERVICES

QUALITY PARAMETERS	SERVICE LEVEL TARGET	THRESHOLD
Index SARS Materials according to SARS's requirements	Always	100%
Issue and attach bar codes	To each box, or if specifically required by SARS, to each file	100%
Capture details of SARS Materials on Service Provider's electronic database	Within 2 days	100%
Maintain boxes, i.e. keep documents dust-free, dry and in good condition	Continuously	98%
Release SARS Materials to authorised officials only	Always	100%

4. DELIVERY

4.1 Turn-around times for collection of SARS Materials

PLATINUM SERVICE (radius: < 50 km)	GOLD SERVICE (radius: > 50 km to 200 km)	SILVER SERVICE (radius: > 200 km)
2 days	3 days	5 days

4.2 Turn-around times for retrieval of SARS Materials

PLATINUM SERVICE (radius: < 50 km)	GOLD SERVICE (radius: > 50 km to 200 km)	SILVER SERVICE (radius: > 200 km)
8 hours	24 hours	24 hours

4.3 Turn-around times for delivery of Stock Boxes

PLATINUM SERVICE (radius: < 50 km)	GOLD SERVICE (radius: > 50 km to 200 km)	SILVER SERVICE (radius: > 200 km)
2 days	3 days	5 days

5. Service Provider Performance Reviews

REVIEW PARAMETERS	SERVICE LEVEL TARGET	THRESHOLD
Performance monitoring by service provider	Continuously	100%
Compile Performance Reports	Every month	100%
Attend meetings with SARS	As and when required	100%
Attend contract reviews by SARS	Quarterly	100%

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6. Problem Management

CLASSIFICATION OF PROBLEMS	LEVEL	RESPONSE TIME
Critical	1	Within 8 hrs
Serious	2	Within 24 hrs
Moderate	3	Within 72 hrs
Minor	4	Within 5 days

PROBLEM TYPE	DETERMINED BY IMPACT
Critical	Business critical financial- or operational impact and/or reputational risk
Serious	Serious financial- or operational impact and/or reputational risk
Moderate	Moderate financial- or operational impact and/or reputational risk
Minor	Minor operational impact, no financial impact or reputational risk

7. Escalation Procedures

7.1 Service Provider Escalation Channels

POSITION & PROBLEM LEVEL	NAME	EMAIL ADDRESS	CONTACT NUMBER
# (Level 4)			
# (Level 3)			

# (Level 2)			
Director (Level 1)			

7.2 SARS Escalation Channels

POSITION & PROBLEM LEVEL	NAME	EMAIL ADDRESS	CONTACT NUMBER
# (Level 4)			
# (Level 3)			
# (Level 2)			
Executive: Procurement (Level 1)			

2.1.22 ANNEXURE B.

2.1.23 “**Service Level**” means a qualitative standard of performance of the Services that the Service Provider is required to satisfy in its performance of the Services, as detailed in Error! Reference source not found.;

2.1.24 “**Service Level Failure**” means the Service Provider's failure to meet a Service Level Target set in respect of any Service Level;

2.1.25 “**Service Level Target**” means a mandatory response time or the frequency with which a specific action must be performed;

2.1.26 “**Service Level Threshold**” means the minimum percentage of compliance with the Service Level Target which the Service Provider must comply with during any calendar month.

2.1.27 “**Service Provider**” means [.....], a company with limited liability incorporated in accordance with the Laws of South Africa and with registration number [.....]

2.1.28 “**Service Hours**” means Mondays to Fridays from 07h00 to 17h00, public holidays excluded;

2.1.29 “**Services**” means Document Storage and related Services as more fully described in **clause 5** below.

2.1.30 “**Service Site**” means any SARS office where the Service Provider must render the Services, as will more fully appear from

2.1.31

2.1.32

2.1.33 ANNEXURE D.

2.1.34 “**Service Type**” means the nature of the service required by SARS from the Service Provider in terms of Response Periods, which Service Type will be determined as follows:

- (a) Platinum Service – delivery within a radius of less than 50 kilometres from the Service Provider’s storage facility;
- (b) Gold Service – delivery within a radius of 50 kilometres to 200 kilometres from the Service Provider’s storage facility;
- (c) Silver Service – delivery within a radius of more than 200 kilometres from the Service Provider’s storage facility.

2.1.35 “**Signature Date**” means the date on which the last signature is affixed to this Agreement.

2.1.36 “**Stock boxes**” means new boxes purchased by SARS from the Service Provider for purposes of storing SARS Records.

2.1.37 “**Termination Date**” means 31 March 2018.

2.1.38 “**VAT**” means Value-Added Tax levied in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991).

2.3 Any reference in this Agreement to:

2.3.1 “**Clause**” shall, subject to any contrary indication, be construed as a reference to a Clause hereof;

2.3.2 “**Law**” shall be construed as any Law (including common or customary law), or statute, constitution, decree, judgment, treaty, regulation, directive, by-law, order or any other legislative measure of any government, local government, statutory or regulatory body or court;

2.3.3 “**Person**” refers to any person, firm, company, corporation, government, state or agency of a state or any association or partnership, whether or not having separate legal personality;

- 2.3.4 “**Service Provider’s Proposal**” is, subject to any contrary indication, a reference to the proposal submitted by the Service Provider in response to SARS’s Request for Proposal under RFP15/2012; and
- 2.3.5 “**Tender Documentation**” is, subject to any contrary indication, a reference to SARS’s invitation to prospective bidders to tender for the Services specified in RFP15/2013.
- 2.4 Unless inconsistent with the context or save where the contrary is expressly indicated:
- 2.4.1 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 clause, effect shall be given to it as if it were a substantive provision of this Agreement;
- 2.4.2 when any number of days is prescribed in this Agreement, same shall be reckoned exclusively of the first and inclusively of the last day unless the last day falls on a day which is not a Business Day, in which case the last day shall be the next succeeding Business Day;
- 2.4.3 in the event that the day for payment of any amount due in terms of this Agreement should fall on a day which is not a Business Day, the relevant day for payment shall be the subsequent Business Day;
- 2.4.4 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 shall be the subsequent Business Day;
- 2.4.5 any reference in this Agreement to an enactment is to that enactment as at the Commencement Date and as amended or re-enacted from time to time;
- 2.4.6 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, varied, negotiated or supplemented;

2.4.7 no provision of this Agreement constitutes a stipulation for the benefit of any Person who is not a party to this Agreement;

2.4.8 references to day/s, month/s or year/s shall be construed as calendar day/s, month/s or year/s; and

2.4.9 a reference to a party includes that party's successors-in-title and permitted assigns.

2.5 Unless inconsistent with the context, an expression which denotes:

2.5.1 any one gender includes the other genders;

2.5.2 the singular includes the plural and *vice versa*;

2.6 The Service Provider's Proposal forms an integral part hereof and words and expressions defined therein shall bear, unless the context otherwise requires, the same meaning in the Agreement. To the extent that there is any conflict between the Service Provider's Proposal and the provisions of this Agreement, the provisions of this Agreement shall prevail.

2.7 Where any term is defined within the context of any particular Clause in this Agreement, the term so defined, unless it is clear from the Clause in question that the term so defined has limited application to the relevant Clause, shall bear the same meaning as ascribed to it for all purposes in terms of this Agreement, notwithstanding that that term has not been defined in this Clause.

2.8 The termination of this Agreement will not affect the provisions of this Agreement which operate after any such termination or which of necessity must continue to have effect after such expiration or termination, notwithstanding that the Clauses themselves do not expressly provide for this.

- 2.9 This Agreement is 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.
- 2.10 Where figures are referred to in numerals and in words, if there is any conflict between the two, the words shall prevail.
- 2.11 The Parties hereby acknowledge that this Agreement was negotiated fairly between them at arm's length and that the final terms thereof are the product of the Parties' negotiations and accordingly the provisions of this Agreement shall not be construed against a Party on the grounds that such Party drafted, or was responsible for drafting any or the majority of the provisions.

3. DURATION

- 3.1 This Agreement commences on the Commencement Date, notwithstanding the date of signature and shall endure thereafter for a period of 5 (five) years (the "Initial Period") until the Termination Date or unless terminated earlier as set out herein below.
- 3.2 SARS shall have the option, to be exercised at SARS's sole discretion, to renew this Agreement for two further periods of 12 (twelve) months each (the "Renewal Period"), on the same or additional terms and conditions to those contained in this Agreement.
- 3.3 SARS shall exercise the option to renew as aforesaid, by giving the Service Provider written notice of its intention to do so at least 1 (one) month prior to the expiry of the Initial Period.

4. PERSONNEL

- 4.1 The Service Provider undertakes that it has sufficient and suitable Personnel in order to render the Services to SARS;

- 4.2 The Service Provider will ensure that its Personnel devote such time, attention and skill in performing the Services as may be reasonably required for the proper discharge of their duties under this Agreement;
- 4.3 The Service Provider will assign suitably qualified and skilled personnel to provide the Services in terms of this Agreement;
- 4.4 The Service Provider shall be solely responsible for its Personnel at all times and nothing contained in this Agreement may be construed as constituting any relationship between the contracting parties other than for the purpose of rendering the Services.
- 4.5 For the purpose of liaising with the Service Provider from time to time regarding any of its personnel and/or to facilitate the smooth and effective management of the Services, the Service Provider shall appoint a designated representative (a "Contract Manager") and provide SARS with the relevant contact details of such Contract Manager within seven (7) days after the Commencement Date.
- 4.6 Any complaints, queries, requests, notices or like information relating to any of the Services or Service Provider's Personnel which may in any way be reasonably regarded as material to the Service Provider's responsibility for its Personnel, shall be communicated forthwith to the Contract Manager by SARS, in writing. The Service Provider undertakes to take such appropriate action as may be required upon receiving such notice and to do so in a timely manner.

5. SERVICES

- 5.1 During the currency of this Agreement, the Service Provider will, as and when required –
- 5.1.1 supply and deliver Stock Boxes to SARS;
 - 5.1.2 collect SARS Materials from the applicable Service Sites;
 - 5.1.3 store SARS Materials at its storage facility;

- 5.1.4 retrieve SARS Materials from its storage facility;
 - 5.1.5 destroy SARS Materials; and
 - 5.1.6 scan SARS Materials.
- 5.2 The Service Provider will render the Services to SARS in accordance with the Service Levels prescribed in Error! Reference source not found..
- 5.3 The Service Type will determine the Response Period which the Service Provider must adhere to.
- 5.4 The Service Provider will perform the Services during the Service Hours;
- 5.5 Should SARS require so, the Service Provider will provide the Services to SARS outside the Service Hours upon prior agreement between the Parties

6. FEES AND PAYMENT

- 6.1 The fees payable by SARS to the Service Provider in respect of the Services are set out in

ANNEXURE A

SERVICE LEVELS

6. ADMINISTRATION

ADMINISTRATIVE TASKS	SERVICE LEVEL TARGET	THRESHOLD
Furnish SARS with a complete Inventory of SARS Materials removed from SARS' premises	Within 24 hrs	100%
Furnish SARS with an Index of archived SARS Materials	Within 5 days	98%
Furnish SARS with a list of retrieved SARS Materials and the method used	Every week	98%
Furnish SARS with a list of retrieved SARS Materials not yet returned by SARS	Every week	100%
Furnish SARS with an age analysis of all SARS boxes kept at its storage facility	Every 6 months	100%
Furnish SARS with destruction lists	As and when required	100%
Furnish SARS with certificates of destruction	Within 5 days after instruction was given	100%
Furnish SARS with a Security Incident Report covering both physical security and information security incidents	Every occurrence	100%
Furnish SARS with proof of continued insurance coverage	Every 3 months	100%
Send original invoice and proof of delivery to the relevant business unit after retrieval or collection of SARS Materials, or the supply of Stock Boxes to SARS	Within 7 days of service being rendered	98%
Ensure invoice data is correct and complete	Each invoice	100%
Send consolidated monthly statement to SARS's Finance Department	Within 7 days of the end of each month	98%
Notify SARS of a change in the Service Provider's details (i.e. contact numbers, contact persons, physical- and postal addresses and/or bank details)	Within 24 hrs of the change taking effect	100%

7. COMMUNICATION

COMMUNICATION TYPE	SERVICE LEVEL TARGET	THRESHOLD
Acknowledgement of retrieval requests	Within 2 hrs	98%
Acknowledgement of collection requests	Within 8 hrs	98%
Acknowledgement of receipt of orders for Stock Boxes	Within 8 hrs	98%
Notification to SARS of problems experienced to retrieve SARS Materials	a.s.a.p.	100%
Notification to SARS of delays experienced to collect SARS Materials	a.s.a.p.	100%
Notification to SARS of delays in the delivery of Stock Boxes	a.s.a.p.	100%
Progress updates on problems or delays	At the time of the delay and 2 hours thereafter or as the situation changes	98%

8. QUALITY OF THE SERVICES

QUALITY PARAMETERS	SERVICE LEVEL TARGET	THRESHOLD
Index SARS Materials according to SARS's requirements	Always	100%
Issue and attach bar codes	To each box, or if specifically required by SARS, to each file	100%
Capture details of SARS Materials on Service Provider's electronic database	Within 2 days	100%
Maintain boxes, i.e. keep documents dust-free, dry and in good condition	Continuously	98%
Release SARS Materials to authorised officials only	Always	100%

9. DELIVERY

4.1 Turn-around times for collection of SARS Materials

PLATINUM SERVICE (radius: < 50 km)	GOLD SERVICE (radius: > 50 km to 200 km)	SILVER SERVICE (radius: > 200 km)
2 days	3 days	5 days

4.2 Turn-around times for retrieval of SARS Materials

PLATINUM SERVICE (radius: < 50 km)	GOLD SERVICE (radius: > 50 km to 200 km)	SILVER SERVICE (radius: > 200 km)
8 hours	24 hours	24 hours

4.3 Turn-around times for delivery of Stock Boxes

PLATINUM SERVICE (radius: < 50 km)	GOLD SERVICE (radius: > 50 km to 200 km)	SILVER SERVICE (radius: > 200 km)
2 days	3 days	5 days

10. Service Provider Performance Reviews

REVIEW PARAMETERS	SERVICE LEVEL TARGET	THRESHOLD
Performance monitoring by service provider	Continuously	100%
Compile Performance Reports	Every month	100%
Attend meetings with SARS	As and when required	100%
Attend contract reviews by SARS	Quarterly	100%

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6. Problem Management

CLASSIFICATION OF PROBLEMS	LEVEL	RESPONSE TIME
Critical	1	Within 8 hrs
Serious	2	Within 24 hrs
Moderate	3	Within 72 hrs
Minor	4	Within 5 days

PROBLEM TYPE	DETERMINED BY IMPACT
Critical	Business critical financial- or operational impact and/or reputational risk
Serious	Serious financial- or operational impact and/or reputational risk
Moderate	Moderate financial- or operational impact and/or reputational risk
Minor	Minor operational impact, no financial impact or reputational risk

7. Escalation Procedures

7.1 Service Provider Escalation Channels

POSITION & PROBLEM LEVEL	NAME	EMAIL ADDRESS	CONTACT NUMBER
# (Level 4)			
# (Level 3)			

# (Level 2)			
Director (Level 1)			

7.2 SARS Escalation Channels

POSITION & PROBLEM LEVEL	NAME	EMAIL ADDRESS	CONTACT NUMBER
# (Level 4)			
# (Level 3)			
# (Level 2)			
Executive: Procurement (Level 1)			

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6.3 ANNEXURE B.

6.4 Save where provided otherwise, fees and charges referred to in this Agreement are inclusive of VAT.

6.5 Where the Service Site is within a 50 (fifty) kilometre radius of the Service Provider's storage facility, the Service Provider will not be entitled to charge transportation costs.

6.6 Where the Service Site falls outside the 50 (fifty) kilometre radius referred to in **clause 6.5**, the Service Provider will be able to charge transportation costs at the rate set out in

ANNEXURE A

SERVICE LEVELS

11. ADMINISTRATION

ADMINISTRATIVE TASKS	SERVICE LEVEL TARGET	THRESHOLD
Furnish SARS with a complete Inventory of SARS Materials removed from SARS' premises	Within 24 hrs	100%
Furnish SARS with an Index of archived SARS Materials	Within 5 days	98%
Furnish SARS with a list of retrieved SARS Materials and the method used	Every week	98%
Furnish SARS with a list of retrieved SARS Materials not yet returned by SARS	Every week	100%
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Furnish SARS with destruction lists	As and when required	100%
Furnish SARS with certificates of destruction	Within 5 days after instruction was given	100%
Furnish SARS with a Security Incident Report covering both physical security and information security incidents	Every occurrence	100%
Furnish SARS with proof of continued insurance coverage	Every 3 months	100%
Send original invoice and proof of delivery to the relevant business unit after retrieval or collection of SARS Materials, or the supply of Stock Boxes to SARS	Within 7 days of service being rendered	98%
Ensure invoice data is correct and complete	Each invoice	100%
Send consolidated monthly statement to SARS's Finance Department	Within 7 days of the end of each month	98%
Notify SARS of a change in the Service Provider's details (i.e. contact numbers, contact persons, physical- and postal addresses and/or bank details)	Within 24 hrs of the change taking effect	100%

12. COMMUNICATION

COMMUNICATION TYPE	SERVICE LEVEL TARGET	THRESHOLD
Acknowledgement of retrieval requests	Within 2 hrs	98%
Acknowledgement of collection requests	Within 8 hrs	98%
Acknowledgement of receipt of orders for Stock Boxes	Within 8 hrs	98%
Notification to SARS of problems experienced to retrieve SARS Materials	a.s.a.p.	100%
Notification to SARS of delays experienced to collect SARS Materials	a.s.a.p.	100%
Notification to SARS of delays in the delivery of Stock Boxes	a.s.a.p.	100%
Progress updates on problems or delays	At the time of the delay and 2 hours thereafter or as the situation changes	98%

13. QUALITY OF THE SERVICES

QUALITY PARAMETERS	SERVICE LEVEL TARGET	THRESHOLD
Index SARS Materials according to SARS's requirements	Always	100%
Issue and attach bar codes	To each box, or if specifically required by SARS, to each file	100%
Capture details of SARS Materials on Service Provider's electronic database	Within 2 days	100%
Maintain boxes, i.e. keep documents dust-free, dry and in good condition	Continuously	98%
Release SARS Materials to authorised officials only	Always	100%

14. DELIVERY

4.1 Turn-around times for collection of SARS Materials

PLATINUM SERVICE (radius: < 50 km)	GOLD SERVICE (radius: > 50 km to 200 km)	SILVER SERVICE (radius: > 200 km)
2 days	3 days	5 days

4.2 Turn-around times for retrieval of SARS Materials

PLATINUM SERVICE (radius: < 50 km)	GOLD SERVICE (radius: > 50 km to 200 km)	SILVER SERVICE (radius: > 200 km)
8 hours	24 hours	24 hours

4.3 Turn-around times for delivery of Stock Boxes

PLATINUM SERVICE (radius: < 50 km)	GOLD SERVICE (radius: > 50 km to 200 km)	SILVER SERVICE (radius: > 200 km)
2 days	3 days	5 days

15. Service Provider Performance Reviews

REVIEW PARAMETERS	SERVICE LEVEL TARGET	THRESHOLD
Performance monitoring by service provider	Continuously	100%
Compile Performance Reports	Every month	100%
Attend meetings with SARS	As and when required	100%
Attend contract reviews by SARS	Quarterly	100%

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6. Problem Management

CLASSIFICATION OF PROBLEMS	LEVEL	RESPONSE TIME
Critical	1	Within 8 hrs
Serious	2	Within 24 hrs
Moderate	3	Within 72 hrs
Minor	4	Within 5 days

PROBLEM TYPE	DETERMINED BY IMPACT
Critical	Business critical financial- or operational impact and/or reputational risk
Serious	Serious financial- or operational impact and/or reputational risk
Moderate	Moderate financial- or operational impact and/or reputational risk
Minor	Minor operational impact, no financial impact or reputational risk

7. Escalation Procedures

7.1 Service Provider Escalation Channels

POSITION & PROBLEM LEVEL	NAME	EMAIL ADDRESS	CONTACT NUMBER
# (Level 4)			
# (Level 3)			

# (Level 2)			
Director (Level 1)			

7.2 SARS Escalation Channels

POSITION & PROBLEM LEVEL	NAME	EMAIL ADDRESS	CONTACT NUMBER
# (Level 4)			
# (Level 3)			
# (Level 2)			
Executive: Procurement (Level 1)			

6.8 ANNEXURE B.

6.9 All amounts due and payable by SARS to the Service Provider shall be payable within 30 (thirty) days of date of a valid tax invoice provided that SARS is satisfied that the invoice correctly reflects the amount/s due by SARS in respect of the Services rendered. Should any invoiced amount/s be disputed, the Parties agree to refer the dispute to the SARS Service Manager and the Service Provider's Contract Manager to be resolved within 5 (five) days, failing which the dispute will be dealt with in terms of **clause 18**.

6.10 Invoice Requirements:

6.10.1 All invoices and proofs of delivery must be submitted to the respective business units within SARS who requested the Service; and

6.10.2 The Service Provider will furnish SARS's Finance Department with a monthly statement.

7. SERVICE PROVIDER'S OBLIGATIONS

7.1 The Service Provider will acknowledge receipt of any Instructions transmitted or communicated by SARS during business hours to the Service Provider and execute any Instructions received from SARS, unless the necessary written authorisation (if and when required) has not been furnished to the Service Provider.

7.2 The Service Provider is obliged to comply with the Service Levels set out in Error! Reference source not found.. In the event that the Service Provider fails to comply with the prescribed Service Levels, SARS reserves the right to, at its sole discretion, make use of a third party's services.

7.3 The Service Provider will assist SARS officials with the packing of boxes, if and when required.

7.4 The Service Provider will provide SARS with an Inventory of all SARS Materials removed from each Service Site.

- 7.5 The Service Provider will issue and attach bar codes to each box collected from a Service Site.
- 7.6 The Service Provider will compile a detailed Index of all SARS Materials removed from each Service Site in accordance with SARS's requirements. The Service Provider may be required to include in the Index a reference to the number of each box collected; the total amount of files or folders contained in the box; reference to the first and last file/document (whichever is applicable) stored in the box; the type of documents collected and the required retention period, as per applicable legislation.
- 7.7 The Service Provider will accurately capture all boxes transported from any of SARS's Service Sites to its storage facility, on an electronic database.
- 7.8 The Service Provider will furnish SARS with a consolidated Index of all SARS Materials kept at its storage facility.
- 7.9 The Service Provider will provide SARS with a record of all SARS Materials retrieved by SARS, as well as the method used (i.e. hand delivery or electronic transmission). Such record will also list SARS Materials that have not yet been returned to the Service Provider by SARS.
- 7.10 The Service Provider will ensure that SARS Materials are only released to Authorised Representatives of SARS.
- 7.11 The Service Provider will keep accurate record of the retention periods of all SARS Materials and notify SARS when such periods expire.
- 7.12 The Service Provider will provide SARS with a destruction list prior to destroying any SARS Materials. The Service Provider will not destroy any SARS Materials without the prior written authorisation from SARS's Service Manager. Pursuant to the destruction of any SARS Materials, the Service Provider is obliged to issue a certificate of destruction to SARS.

- 7.13 The Service Provider will notify SARS of any change in its contact details, including changes to contact persons, telephone numbers, email addresses, physical addresses, postal addresses and/or bank details.
- 7.14 The Service Provider will notify SARS of any problems experienced with the collection of SARS Materials, retrieval of SARS Materials or delays in the delivery of Stock Boxes. The Service Provider will further provide SARS with progress updates on problems and delays experienced.
- 7.15 The Service Provider will maintain SARS Materials in good condition, keeping them dust-free and dry.
- 7.16 The Service Provider will attend ad hoc meetings with SARS as and when required, as well as quarterly contract reviews.
- 7.17 The Service Provider will provide the Services in accordance with best practices, in conformance with existing industry codes and to the highest professional standards as established for such Services in South Africa.
- 7.18 The Service Provider will comply with and will procure that its Personnel comply with all security measures imposed by SARS regarding access to SARS's premises.
- 7.19 The Service Provider will ensure that it is familiar with all SARS policies and procedures applicable to the Services, as advised by SARS from time to time.
- 7.20 The Service Provider will have sufficient contingency measures in place, as can reasonably be expected in the particular circumstances to ensure the continuation of Services at all times, including during strikes or other labour actions.
- 7.21 The Service Provider may appoint subcontractors, subject to obtaining prior written approval from SARS, in which event the Service Provider will at all times remain responsible to SARS for fulfilment of all its obligations under this Agreement.

- 7.22 The Service Provider will ensure that it at all times adheres to and complies with all applicable legislation, including without limitation, tax laws, employment law and bargaining council agreements to which it is a party. The Service Provider will within 14 (fourteen) days from the Signature Date of this Agreement furnish proof to SARS that its employees are registered for UIF and PAYE.
- 7.23 The Service Provider will ensure that its Personnel will at all times, whilst on SARS's premises, adhere to the standard health, safety and security procedures and guidelines applicable to SARS's personnel, as such procedures and guidelines may be amended by SARS from time to time and which are available to the Service Provider on request.
- 7.24 The Service Provider will provide on-going training to its staff and more specifically, will ensure that its Personnel at all times are familiar with all laws applicable to the protection of- and access to information.
- 7.25 The Service Provider will attend to the management of any problems in the manner and within the prescribed Response Periods as set out in Error! eference source not found..
- 7.26 The Service Provider will upon termination of this Agreement for any reason provide the necessary Disengagement Assistance to SARS.
- 7.27 The Service Provider will at all times adhere to, and conduct itself in an ethical manner, which will not be in conflict with those values that constitute good corporate governance in general, or specifically communicated by SARS to the Service Provider from time to time.

8. SARS'S OBLIGATIONS

SARS undertakes –

- 8.1 to nominate a SARS official to be referred to as the SARS Service Manager, who shall liaise with the Service Provider's Contract Manager on all activities relating to the Services, for the duration of this Agreement;

- 8.2 to nominate Authorised Representatives to whom the Service Provider may release SARS Materials upon proof of written authorisation, which is to be granted to such Authorised Representatives by SARS's Service Manager;
- 8.3 to furnish the Service Provider with any relevant information, if required, which is necessary for the Service Provider to perform the Services in compliance with the terms and conditions of this Agreement; and
- 8.4 not to overfill boxes and to give the necessary consent, if advised by the Service Provider that a box/es need to be split.

9. SECURITY

- 9.1 The Service Provider will ensure that the physical security measures put in place at its storage facility complies with SARS's requirements, as set out in its tender documentation.
- 9.2 The Service Provider will allow SARS access to its premises, upon reasonable notice, in order to inspect the security measures that have been implemented by the Service Provider, alternatively to check that such measures are being maintained.
- 9.3 The Service Provider will ensure that it has an information security policy that complies with SARS's requirements for information security and that its information security management system complies with international standards.
- 9.4 The Service Provider will put in place appropriate safeguards to specifically protect Personal Information from unauthorised access, retrieval, alteration and/or destruction or unlawful Processing.
- 9.5 The Service Provider will familiarize itself and fully comply with all applicable SARS policies listed in **ANNEXURE C**.

10. WARRANTIES

10.1 The Service Provider hereby represents and warrants to SARS that:

- 10.1.1 it has sufficient storage facilities and infrastructure to ensure the seamless provision of the Services to SARS;
- 10.1.2 the physical security at its storage facility will comply with SARS's requirements for the duration of this Agreement;
- 10.1.3 its information security management system will comply with SARS's requirements for the duration of this Agreement;
- 10.1.4 this Agreement has been duly authorised and executed by it and constitutes a legal, valid and binding set of obligations on it;
- 10.1.5 it is acting as a principal and not as an agent of an undisclosed principal;
- 10.1.6 the execution and performance of the terms and conditions of 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 it, its assets or its business, or its memorandum, articles of association 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;
- 10.1.7 it is expressly agreed between the Parties that each warranty and representation given by the Service Provider in this Agreement is material to this Agreement and induced SARS to conclude this Agreement;

10.2 The provisions of this Clause shall survive the termination of this Agreement.

11. INDEMNITIES AND INSURANCE

11.1 The Service Provider shall:-

- 11.1.1 on or before the Commencement Date and for the duration of this Agreement have and maintain in force sufficient building insurance;
- 11.1.2 on or before the Commencement Date and for the duration of this Agreement have and maintain in force public liability insurance coverage to the value of R2,000,000 (two million rand) to cover any Losses for which it is liable in terms of this Agreement;
- 11.1.3 deliver to SARS on the Signature Date of this Agreement, and thereafter at the frequency rate set out on Error! Reference ource not found., proof of the Service Provider's insurance coverage; and
- 11.1.4 indemnify and hold SARS harmless against all Losses (including reasonable legal expenses on a full indemnity basis) of whatsoever nature arising out of this Agreement or at Law in respect of injury or death of any person or loss of or damage to any property occurring by reason of the Service Provider's wilfulness or gross negligence during or after the execution of the Services.

12. LIMITATION OF LIABILITY

- 12.1 The Service Provider agrees that, in the event of a breach of any of the provisions of this Agreement by the Service Provider, the Service Provider will be liable to SARS for Losses which constitute direct and/or general damages.
- 12.2 Subject to **Clause 12.3**, the Parties agree that, in the event of a breach of any of the provisions of this Agreement, the defaulting Party will not be liable to

the other Party for any Losses which constitute indirect, special and/or consequential damages.

12.3 Notwithstanding anything to the contrary set forth in **Clause 12.2** above or this Agreement in general, the Service Provider agrees that it will be liable to SARS for Losses which constitute indirect, special and/or consequential damages –

12.3.1 where such Losses are caused by a breach of any Confidential Information provisions contained in this Agreement;

12.3.2 where such Losses are caused by the unlawful processing of Personal Information;

12.3.3 where such Losses are caused by the infringement of a third party's intellectual property rights; and

12.3.4 where such Losses arise out of the Service Provider or any of its Personnel's wilful misconduct, dishonesty or gross negligence, regardless of whether such Losses arise out of contract or delict.

13. AUDITS AND REPORTS

13.1 The Service Provider will for the duration of this Agreement and a period of 5 (five) years after the termination of the Agreement, maintain a complete audit trail of the Services rendered under this Agreement, sufficient to permit a complete audit thereof. The Service Provider will provide SARS and SARS's auditors access at reasonable times to information, records and documentation relating to the Services for the purpose of performing audits, examinations and inspections of the Service Provider, in order to verify the Service Provider's compliance with all of the terms of this Agreement and to enable SARS to comply with the requirements of its regulators and governmental entities having jurisdiction over SARS;

13.2 The Service Provider has a duty to immediately report all security incidents to SARS as soon as the Service Provider becomes aware of –

- 13.2.1 any physical security breach having occurred at its storage facility, or;
 - 13.2.2 any actual or possible information security breach that has occurred within its computer network.
- 13.3 The Service Provider will provide SARS with a monthly Security Incident Report within 7 (seven) days of the end of every month, setting out the details of –
 - 13.3.1 all incidents that occurred during the month relating to physical security breaches, as well as the specific SARS Materials affected, if any;
 - 13.3.2 all incidents that occurred during the month relating to actual or possible information security breaches, the specific SARS Materials affected by such breaches;
 - 13.3.3 the outcome of the Service Provider's investigations into the incidents; and
 - 13.3.4 the preventative measures put in place to avoid a recurrence of any further incidents.
- 13.4 The Service Provider will provide SARS with a monthly Performance Report within 7 (seven) days of the end of every month, setting out the details of –
 - 13.4.1 all collection requests received from SARS during the month;
 - 13.4.2 all retrieval requests received from SARS during the month;
 - 13.4.3 the respective methods used to retrieve the SARS Materials (i.e. hand delivery or electronic transmission);
 - 13.4.4 all SARS Materials temporarily retrieved by SARS and that has not yet been returned to the Service Provider;
 - 13.4.5 all SARS Materials that has been permanently retrieved; and
 - 13.4.6 the Service Level Failures that occurred during the month, as are more fully described in **clause 22** below.

14. BREACH

- 14.1 Should a party (the “Defaulting Party”) commit a breach of any of the provisions of this Agreement, then the other Party (the “Aggrieved Party”) shall be entitled to require the Defaulting Party to remedy the breach within 10 (ten) Business Days of delivery of a written notice requiring it to do so, or any further time period as may be agreed between the Parties.
- 14.2 If the Defaulting Party fails to remedy the breach within the period specified in such notice, the Aggrieved Party shall be entitled to cancel the contract and claim damages, alternatively claim immediate specific performance of the Defaulting Party’s obligations. The foregoing is without prejudice to such other rights as the Aggrieved Party may have in law.
- 14.3 The Service Provider acknowledges that it is a material term of this Agreement that the Service Levels prescribed in Error! Reference source not found. must be maintained throughout the duration of this Agreement. The Parties agree that multiple Service Level Failures as set out in **clause 15.2** below will constitute sufficient proof of persistent non-compliance by the Service Provider with SARS’s prescribed Service Levels and that such persistent non-compliance will constitute a material breach of this Agreement.

15. TERMINATION

- 15.1 This Agreement shall terminate on **31 March 2018**, unless terminated earlier in terms of the Agreement.
- 15.2 SARS may, by giving notice to the Service Provider, terminate the Agreement should the Service Provider fail to meet the same Service Level for 3 (three) consecutive months, or if the Service Provider fails to meet the same Service Level for 4 (four) months, not necessarily consecutive, out of any consecutive 12 (twelve) month period.
- 15.3 SARS reserves the right to terminate this Agreement for convenience or temporarily defer the provision of the Services, or any part thereof, at any stage on prior written notice of at least 30 (thirty) days to the Service Provider, should SARS, in its sole and absolute discretion, decide not to proceed with the Services.

- 15.4 In the event that SARS terminates this Agreement in terms of **Clause 15.3**, the Service Provider shall be remunerated for the Services rendered to date of such termination, provided that the Service Provider shall furnish SARS with a valid tax invoice in respect of such Services.
- 15.5 SARS may immediately terminate this Agreement at any time by giving written notice of such termination to the other party if:
- 15.5.1 the Service Provider is, other than for the purposes of reconstruction or amalgamation, placed under voluntary or compulsory liquidation (whether provisional or final), placed under curatorship, subjected to business rescue proceedings or under the equivalent of any of the foregoing; and/or
 - 15.5.2 a final and unappealable judgement against the Service Provider remains unsatisfied for a period of 10 (ten) Business Days or more after it comes to the notice of the defaulting party; and/or
 - 15.5.3 the Service Provider makes any arrangement or composition with its creditors generally or ceases to carry on business.
- 15.6 SARS may, by giving notice to the Service Provider, terminate the Agreement, in respect of the Services (in whole or in part), as of a date specified in the notice of termination in the event that the Service Provider, without SARS's written consent –
- 15.6.1 sells all or substantially all of its assets; or
 - 15.6.2 undergoes a Change of Ownership/Management, but only if SARS exercises its right to terminate within 90 (ninety) days of SARS becoming aware of the occurrence of the event in **15.7.1** or **15.7.2** giving rise to such right. For this purpose a Change of Ownership/Management shall be deemed to have occurred in circumstances where any Person acquires the ability, by virtue of ownership, rights of appointment, voting rights, management agreement, or agreement of any kind, to control or direct, directly or

indirectly, the board or executive body or decision making process or management of the Service Provider.

- 15.7 Any termination of this Agreement pursuant to the provisions of **Clause 15.3** shall be without prejudice to any claim which either party may have in respect of any prior breach of the terms and conditions of this Agreement by the other party.

16. FORCE MAJEURE

- 16.1 In the event of any act beyond the reasonable control of the Parties, war, warlike operation, rebellion, riot, civil commotion, fire, accident, or (without regard to the foregoing enumeration) of any circumstances arising or action taken beyond the reasonable control of the Parties hereto preventing them or any of them from the performance of any obligation hereunder (any such event hereinafter called a "force majeure event") then the party affected by such force majeure event shall be relieved of its obligations hereunder during the period that such force majeure event continues (excluding payment obligations for items purchased).
- 16.2 The Party's relief is only to the extent so prevented and 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, provided always that a written notice shall be promptly given of any such inability by the affected Party.
- 16.3 Any Party invoking force majeure shall upon termination of such force majeure event give prompt written notice thereof to the other Party. Should force majeure continue for a period of more than 30 (thirty) days, then either Party has the right to cancel this Agreement.
- 16.5 Any strike, lock-out, interference by trade unions, suspension of labour or other industrial action directly related to a Party as employer and which could have been avoided by steps which such Party might reasonably have been expected to take acting as a reasonable prudent employer, does not constitute a force majeure event.

- 16.6 In the event that the Parties are unable to bona fide agree that a force majeure event has occurred, the parties shall submit the dispute for resolution in accordance with **Clause 18** hereof, provided that the burden of proof as to whether an event of force majeure has occurred shall be upon the party claiming a force majeure event.

17. RELATIONSHIP BETWEEN THE PARTIES

- 17.1 The Service Provider is an independent contractor and under no circumstances will it be partner, joint venture partner or agent, or employee of SARS in the performance of its duties and responsibilities pursuant to this Agreement.
- 17.2 All personnel used by the Service Provider will be the Service Provider's employees, contractors, sub-contractors, or agents, and the entire management, direction, and control of all such persons will be the responsibility of the Service Provider.

18. DISPUTE RESOLUTION

- 18.1 If a dispute between the Parties arises out of or is related to this Agreement, the Parties shall meet and negotiate in good faith to attempt to resolve the dispute. If, after 20 (twenty) Business Days from the date upon which the dispute was declared by a Party by written notice, the dispute is not resolved the matter shall be determined in accordance with the provisions set out below.
- 18.2 Save in respect of those provisions in this Agreement which provide for their own remedies which would be incompatible with arbitration, or in the event of either Party instituting urgent action against the other in any court of competent jurisdiction, any dispute arising from or in connection with this Agreement will finally be resolved by arbitration in accordance with the Rules of the Arbitration Foundation of Southern Africa (the "Foundation") or its successor, by an arbitrator or arbitrators appointed by the Foundation.

18.3 **Clause 18** will be 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.

18.4 Neither Party shall be entitled to withhold performance of any of their 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 their obligations in terms of this Agreement.

19. ADDRESSES

19.1 Each Party chooses the address 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:

SARS:

Domicilium: 299 Bronkhorst Street
Nieuw Muckleneuk
Pretoria
Postal address: Private Bag X923
Pretoria, 0001
Telefax No: 086 2744 956
Attention: Executive: Procurement

Service Provider:

Domicilium: ...
Postal address: ...
...
...
Telefax No: ...
Attention: ...

- 19.2 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 or telefax number, provided that documents in legal proceedings in connection with this Agreement may only be served at a Party's *domicilium*.
- 19.3 Any party may by written notice to the other Party, change its chosen address or telefax number to another address or telefax number, provided that:-
- 19.3.1 the change shall become effective on the 10th (tenth) Business Day after the receipt or deemed receipt of the notice by the addressee, and;
- 19.3.2 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*.
- 19.4 Any notice to a Party -
- 19.4.1 Delivered by hand during the normal Business Hours of the addressee at the addressee's *domicilium* shall be deemed to have been received by the addressee at the time of delivery;
- 19.4.2 Posted by prepaid registered post in a correctly addressed envelope from an address within the RSA to the addressee at the addressee's *domicilium* shall be deemed to have been received by the addressee on the 7th (seventh) day after the date of posting.
- 19.5 Any notice by telefax to a Party at its telefax number shall be deemed, unless the contrary is proved, to have been received on the first Business Day after the date of successful transmission.
- 19.6 The Parties record that whilst they may correspond via email during the currency of this Agreement 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 e-mail.

20. CONFIDENTIAL INFORMATION

20.1 General obligations

20.1.1 Each Party ("the Receiving Party") must treat and hold as confidential all information, which they may receive from the other Party ("the Disclosing Party"), or which becomes known to them concerning the Disclosing Party during the currency of this Agreement.

20.1.2 Each Party will maintain the confidentiality of the other Party's Confidential Information, using at least the same efforts as it uses to maintain the confidentiality of its own Confidential Information, and as otherwise required under applicable law or in terms of the applicable policies and procedures of SARS, the terms of this Agreement, and, in relation to the Confidential Information of SARS, the Oath of Secrecy/Solemn Declaration attached as **ANNEXURE E**.

20.1.3 The Parties acknowledge that nothing in this Agreement confers any rights or licence to the other Party's Confidential Information.

20.1.4 The Receiving Party agrees that in order to protect the proprietary interests of the Disclosing Party in its Confidential Information:

20.1.4.1 it will only make the Confidential Information available to those of its Personnel who are actively involved in the execution of its obligations under this Agreement and then only on a "need to know" basis;

20.1.4.2 it will put in place internal security procedures reasonably acceptable to the Disclosing Party to prevent unauthorised disclosure and will take all practical steps to impress upon those Personnel who need to be given access to Confidential Information, the secret and confidential nature thereof;

20.1.4.3 it will not at any time, whether during this Agreement or thereafter, use any Confidential Information of the

Disclosing Party, or directly or indirectly disclose any Confidential Information of the Disclosing Party to third parties;

20.1.4.4 all Confidential Information of the Disclosing Party which have or will come into the possession of the receiving Party and its Personnel, will be, and will at all times remain, the sole and absolute property of such Party.

20.1.5 The foregoing obligations will not apply to any information which:

20.1.6 is lawfully in the public domain at the time of disclosure;

20.1.7 subsequently and lawfully becomes part of the public domain by publication or otherwise;

20.1.8 subsequently becomes available to the receiving Party from a source other than the disclosing Party, which source is lawfully entitled without any restriction on disclosure to disclose such confidential information; or

20.1.9 is disclosed pursuant to a requirement or request by operation of law, regulation or court order.

20.2 Specific Obligations

20.2.1 In the event of any unauthorised access to, disclosure or loss of, or inability to account for, any Confidential Information, the Party responsible for protecting such Confidential Information will promptly, at its own expense:

20.2.1.1 notify the other Party in writing;

20.2.1.2 describe in detail any materials in respect of which there has been unauthorised access;

20.2.1.3 take such actions as may be necessary or reasonably requested by the other Party to minimise the violation; and

20.2.1.4 co-operate in all reasonable respects with the other Party to minimise the violation and any damage resulting from it, including return any copied or removed materials.

- 20.3 The Service Provider will ensure and confirm to SARS, in writing, that all its Personnel involved with the provision of the Services have signed SARS's Oath of Secrecy, prior to the Commencement Date.

21. PROTECTION OF PERSONAL INFORMATION

- 21.1 The Service Provider confirms that it is aware of the Protection of Personal Information Bill (the "Bill") which is expected to be promulgated during the term of this Agreement.
- 21.2 The Service Provider warrants that once the Bill is promulgated, it will immediately proceed with steps to ensure the effective implementation of the Act within the prescribed implementation period.
- 21.3 The Service Provider confirms that it is aware of the general- and absolute prohibitions contained in the Bill, which will become applicable to the Processing of Personal Information.
- 21.4 The Service Provider further confirms that it is aware of the limitation on the processing of further information contained in the Bill and warrants to SARS that it will duly comply therewith, once the Bill becomes law.

22. PRINCIPLES GOVERNING SERVICE LEVELS

22.1 GENERAL

- 22.1.1 **ANNEXURE A** contains a list of the Service Levels that will be applicable to the performance of the Services. The Parties may from time to time add new Service Levels, or make changes to existing Service Levels, by mutual agreement and in writing. The Service Provider shall comply with the Service Levels as of the Commencement Date.
- 22.1.2 The purpose of such Service Levels is to provide a framework against which the quality of the Services rendered to SARS can be measured.

- 22.1.3 Service Level Targets are set which targets must be achieved by the Service Provider in order to avoid termination on the basis of malperformance.
- 22.1.4 Thresholds are set in the form of percentages, which will be used to determine whether or not a transgression of a Service Level has taken place.

22.2 MONITORING, MEASURING, AND REPORTING

The Service Provider shall-

- 22.2.1 monitor its performance of the Services and its compliance with the prescribed Service Levels on a continuous basis;
- 22.2.2 provide SARS with a monthly Performance Report in respect of all Services rendered to SARS during any particular month, within 7 (seven) days of the last day of the month, which Report shall include the following information with regards to its failure to achieve any Service Level/s during a particular month -
 - 22.2.2.1 the nature of, and time and date when the Service Level Failure/s occurred;
 - 22.2.2.2 the circumstances which led to such Service Level Failure/s;
 - 22.2.2.3 the impact, if any, of the Service Level Failure/s on the balance of the Services.
- 22.2.3 provide SARS with any supporting documentation and/or information, as and when requested to do so, to enable SARS to verify the Service Provider's level of performance.
- 22.2.4 regardless of the requirement for the Service Provider to furnish SARS with a consolidated monthly Performance Report in respect of each and every Service Level Failure, immediately upon it coming to the Service Provider's attention:

- 22.2.4.1 inform SARS of its non-compliance with the prescribed Service Level;
- 22.2.4.2 investigate the non-compliance and advise SARS in writing of the cause of the Service Level Failure;
- 22.2.4.3 advise SARS of the corrective actions being undertaken to remedy such Service Level Failure, as well as the status of and expected resolution time for the aforesaid Service Level Failure; and
- 22.2.4.4 take commercially reasonable steps to prevent such Service Level Failure from recurring in the future.

22.3 SERVICE LEVEL FAILURES

- 22.3.1 The Service Levels are grouped in main categories, which categories in turn are broken down into specific service actions and/or service parameters.
- 22.3.2 Each service action and/or parameter has a stated Service Level Target. The Service Level Target indicates the mandatory response time and/or the frequency with which a specific action must be performed. Non-adherence to any Service Level Target will constitute a Service Level Failure.
- 22.3.3 Any deviations by the Service Provider from the stated Service Level Target will result in the set threshold being applied. The Service Level Threshold represents the minimum percentage of compliance with the stated Service Level Target which the Service Provider must comply with during any calendar month.
- 22.3.4 Multiple Service Level Failures may lead to termination of this Agreement.

22.4 EXCUSED NON-COMPLIANCE

Where the Service Provider can establish to the reasonable satisfaction of SARS that:

22.4.1 the cause of its failure to achieve a certain Service Level was due to a factor outside of the reasonable control of the Service Provider (i.e. force majeure);

22.4.2 the Service Provider would have achieved such Service Level but for such factor;

22.4.3 the Service Provider used commercially reasonable efforts to perform and achieve that Service Level notwithstanding the presence and impact of such factor; and

22.4.4 the Service Provider is without fault in causing such factor;
then no Service Level Failure will be recorded against the record of the Service Provider.

23. INTELLECTUAL PROPERTY

23.1. The Parties retain all right, title and interest in and to their respective Intellectual Property as it existed at the Commencement Date and as either Party may acquire during the term of the Agreement.

23.2. The Service Provider may not use any of SARS's Intellectual Property (including the SARS logo or any other service marks or trademarks of SARS), without the prior written consent of SARS, which SARS in its sole discretion may withhold.

23.3. The Service Provider will grant SARS a use right to its methodologies employed in the rendering of the Services to SARS (including any software), in the event that such right is required for the seamless provision of the Services to SARS. SARS acknowledges that Intellectual Property Rights subsisting in or used in respect of the Service Provider's methodologies are and will remain the property of the Service Provider. The Service Provider will not during or at any time after termination of this Agreement acquire or be entitled to claim any right or interest therein, or in any way question or dispute the Service Provider's ownership thereof. The Service Provider's

methodologies may only be used by SARS as specifically authorised in terms of this Agreement, or otherwise in writing by the Service Provider. Upon termination of this Agreement for whatever reason, SARS will forthwith discontinue such use.

24. TAX CLEARANCE

- 24.1 The Service Provider warrants that, as of the Commencement Date, it is and will for the duration of the Agreement remain compliant with all applicable laws and regulations relating to taxation in the Republic of South Africa.
- 24.2 The Service Provider warrants further that it will deliver to SARS, on the Signature Date and on each anniversary of the Commencement Date for the duration of the Agreement, a valid tax clearance certificate issued for the then-current year.
- 24.3 If the Service Provider fails to provide such a certificate, SARS may terminate the Agreement in accordance with the provisions of **Clause 15** above. SARS will have no liability to the Service Provider with respect to such termination.

25. BROAD-BASED BLACK ECONOMIC EMPOWERMENT

- 25.1 The Service Provider commits and warrants compliance in all respects with the requirements of the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003) [hereinafter referred to as the “BBBEE Act”], as amended from time to time and the Codes of Good Practice issued in terms of the BBBEE Act.
- 25.2 Upon the Signature Date of this Agreement and 1 (one) calendar month after the expiry of a current certificate for a particular year, the Service Provider shall provide SARS with a certified copy of its BEE rating status from an agency accredited by the South African National Accreditation System.
- 25.3 During the currency of this Agreement (including any extension or renewal hereof which may apply), the Service Provider shall use reasonable endeavours to maintain and improve its current BEE rating status.

- 25.4 A failure to provide a certified copy of its BEE rating status or a failure to comply with provisions of this clause will entitle SARS to terminate the Agreement by giving the Service Provider 1 (one) month's written notice

26. GENERAL

26.1. ASSIGNMENTS AND CESSIONS

Neither Party shall be entitled to assign, cede, sub-contract, delegate or in any other manner transfer any benefit and/or obligations in terms of this Agreement, without the prior written consent of the other Party, which consent shall not be unreasonably withheld.

26.2. SEVERABILITY

Should any of the terms and conditions of this Agreement be held to be invalid, unlawful or unenforceable, such terms and conditions shall be severable from the remaining terms and conditions which shall continue to be valid and enforceable. If any term or condition held to be invalid is capable of amendment to render it valid, the Parties agree to negotiate an amendment to remove the invalidity.

26.3. ADVERTISING AND MARKETING

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 press 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.

26.4. 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 of the Party against which such change, waiver or discharge is sought to be enforced, 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.

26.5. CONSENTS

Except where expressly provided as being in the sole discretion of a Party, where 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 any responsibility in terms of complying with the requirements of this Agreement, nor shall it be construed as a waiver of any rights under this Agreement, except as and to the extent otherwise expressly provided in such approval, acceptance or consent.

26.6. AUTHORISED SIGNATORIES

The Parties agree that this Agreement and any amendments or contract document/s concluded in terms hereof shall not be valid unless signed by all authorised signatories of the respective Parties.

26.7. COUNTERPARTS

This Agreement may be executed in one or more counterparts, each of which shall be deemed 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.

26.8. APPLICABLE LAW

This Agreement will 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.

26.9. 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, variation or consensual cancellation will be of any force or effect unless reduced to writing and signed by the Parties hereto or their duly authorised

representatives. Any document executed by the Parties purporting to amend, substitute or revoke this Agreement or any part hereof, shall be titled an "Addendum" to the applicable Service Agreement and assigned a sequential number to be included in the title.

26.10. ORDER OF PRECEDENCE

In the event of a conflict between the documents comprising this Agreement such conflict shall be resolved in accordance with the order of precedence (in descending order of priority) as follows (i) this Agreement; (ii) any Annexure and/or Schedules to this Agreement; (iii) the Tender Documentation; and (iv) the Service Provider's Proposal.

26.11. SURVIVAL

Any provision of this Agreement which contemplates performance or observance subsequent to the Termination Date shall survive any termination of this Agreement and will continue in full force and effect.

26.12. COVENANT OF 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.

26.13. COSTS

Each Party shall bear and pay its own costs of, or incidental to the drafting, preparation and execution of this Agreement.

26.14. JURISDICTION

The Parties hereby irrevocably and unconditionally consent to the non-exclusive jurisdiction of the North Gauteng High Court, Pretoria in regard to all matters arising from this Agreement.

AS REPRESENTATIVES FOR THE SOUTH AFRICAN REVENUE SERVICE:

- 1. Jacobus Johannes Louw Chief Officer: Legal and Policy**

Signature

Date signed

- 2. Jeanne Padiachy** **Group Executive: Processing**

Signature

Date signed

- 3. Deon Louwrens Stofberg** **Executive: Procurement**

Signature

Date signed

- 4. Gesina Maria Beatrix Coetzer Chief Financial Officer**

Signature

Date signed

AND FOR THE SERVICE PROVIDER:

Signed at _____ on this the _____ day of _____ 2013.

REPRESENTATIVE

FULL NAMES AND CAPACITY

WITNESSES

DATE:

1. _____

2. _____

ANNEXURE A

SERVICE LEVELS

16. ADMINISTRATION

ADMINISTRATIVE TASKS	SERVICE LEVEL TARGET	THRESHOLD
Furnish SARS with a complete Inventory of SARS Materials removed from SARS' premises	Within 24 hrs	100%
Furnish SARS with an Index of archived SARS Materials	Within 5 days	98%
Furnish SARS with a list of retrieved SARS Materials and the method used	Every week	98%
Furnish SARS with a list of retrieved SARS Materials not yet returned by SARS	Every week	100%
Furnish SARS with an age analysis of all SARS boxes kept at its storage facility	Every 6 months	100%
Furnish SARS with destruction lists	As and when required	100%
Furnish SARS with certificates of destruction	Within 5 days after instruction was given	100%
Furnish SARS with a Security Incident Report covering both physical security and information security incidents	Every occurrence	100%
Furnish SARS with proof of continued insurance coverage	Every 3 months	100%
Send original invoice and proof of delivery to the relevant business unit after retrieval or collection of SARS Materials, or the supply of Stock Boxes to SARS	Within 7 days of service being rendered	98%
Ensure invoice data is correct and complete	Each invoice	100%
Send consolidated monthly statement to SARS's Finance Department	Within 7 days of the end of each month	98%
Notify SARS of a change in the Service Provider's details (i.e. contact numbers, contact persons, physical- and postal addresses and/or bank details)	Within 24 hrs of the change taking effect	100%

17. COMMUNICATION

COMMUNICATION TYPE	SERVICE LEVEL TARGET	THRESHOLD
Acknowledgement of retrieval requests	Within 2 hrs	98%
Acknowledgement of collection requests	Within 8 hrs	98%
Acknowledgement of receipt of orders for Stock Boxes	Within 8 hrs	98%
Notification to SARS of problems experienced to retrieve SARS Materials	a.s.a.p.	100%
Notification to SARS of delays experienced to collect SARS Materials	a.s.a.p.	100%
Notification to SARS of delays in the delivery of Stock Boxes	a.s.a.p.	100%
Progress updates on problems or delays	At the time of the delay and 2 hours thereafter or as the situation changes	98%

18. QUALITY OF THE SERVICES

QUALITY PARAMETERS	SERVICE LEVEL TARGET	THRESHOLD
Index SARS Materials according to SARS's requirements	Always	100%
Issue and attach bar codes	To each box, or if specifically required by SARS, to each file	100%
Capture details of SARS Materials on Service Provider's electronic database	Within 2 days	100%
Maintain boxes, i.e. keep documents dust-free, dry and in good condition	Continuously	98%
Release SARS Materials to authorised officials only	Always	100%

19. DELIVERY

4.1 Turn-around times for collection of SARS Materials

PLATINUM SERVICE (radius: < 50 km)	GOLD SERVICE (radius: > 50 km to 200 km)	SILVER SERVICE (radius: > 200 km)
2 days	3 days	5 days

4.2 Turn-around times for retrieval of SARS Materials

PLATINUM SERVICE (radius: < 50 km)	GOLD SERVICE (radius: > 50 km to 200 km)	SILVER SERVICE (radius: > 200 km)
8 hours	24 hours	24 hours

4.3 Turn-around times for delivery of Stock Boxes

PLATINUM SERVICE (radius: < 50 km)	GOLD SERVICE (radius: > 50 km to 200 km)	SILVER SERVICE (radius: > 200 km)
2 days	3 days	5 days

20. Service Provider Performance Reviews

REVIEW PARAMETERS	SERVICE LEVEL TARGET	THRESHOLD
Performance monitoring by service provider	Continuously	100%
Compile Performance Reports	Every month	100%
Attend meetings with SARS	As and when required	100%
Attend contract reviews by SARS	Quarterly	100%

6. Problem Management

CLASSIFICATION OF PROBLEMS	LEVEL	RESPONSE TIME
Critical	1	Within 8 hrs
Serious	2	Within 24 hrs
Moderate	3	Within 72 hrs
Minor	4	Within 5 days

PROBLEM TYPE	DETERMINED BY IMPACT
Critical	Business critical financial- or operational impact and/or reputational risk
Serious	Serious financial- or operational impact and/or reputational risk
Moderate	Moderate financial- or operational impact and/or reputational risk
Minor	Minor operational impact, no financial impact or reputational risk

7. Escalation Procedures

7.1 Service Provider Escalation Channels

POSITION & PROBLEM LEVEL	NAME	EMAIL ADDRESS	CONTACT NUMBER
# (Level 4)			
# (Level 3)			
# (Level 2)			

Director (Level 1)			

7.2 SARS Escalation Channels

POSITION & PROBLEM LEVEL	NAME	EMAIL ADDRESS	CONTACT NUMBER
# (Level 4)			
# (Level 3)			
# (Level 2)			
Executive: Procurement (Level 1)			

ANNEXURE B

SCHEDULE OF FEES

ANNEXURE C

LIST OF APPLICABLE SARS POLICIES

ANNEXURE D

LIST OF SERVICE SITES

Province	Region	Location	Building Name	Street Address
Gauteng	1	Brooklyn, Pretoria	Lehae La SARS	299 Bronkhorst Street, Nieuw Muckleneuk
Gauteng	1	Brooklyn, Pretoria	Brookfield Office Park	272 Bronkhorst Street
Gauteng	1	Brooklyn, Pretoria	Brooklyn Pavilion	C/o Bronkhorst & Tram Streets
Gauteng	1	Silverton, Pretoria	Brianley Warehouse	421 Rustic Rd, Silvertondale
Gauteng	1	Hatfield, Pretoria	iParioli Building	1166 Park Street, Hatfield
Gauteng	1	Brooklyn, Pretoria	Khanyisa [Gramik Off Park]	281 Middel Street, Nieuw Muckleneuk
Gauteng	1	Brooklyn, Pretoria	Brooklyn Bridge	570 Fehrsen Street, Brooklyn
Gauteng	1	Brooklyn, Pretoria	271 Veale St (ex landbank)	271 Veale Street, Nieuw Muckleneuk
Gauteng	1	Brooklyn, Pretoria	Walker Creek	90 Queen Wilhelmina Street, Muckleneuk
Gauteng	1	Brooklyn, Pretoria	Waterkloof House	Corner of Fehrsen & Waterkloof road C/r Hendrik Verwoerd Street & 4th Avenue
Gauteng	1	Nigel	Revenue Building	C/r Schoeman & van der Walt
Gauteng	1	Pretoria	Revenue Building	30 Schoeman Street, Pretoria
Gauteng	1	Pretoria	Prospect House	136 Schoeman Street, Pretoria
Gauteng	1	Pretoria	Customs House	Iscor Pta Works - Roger Dyason Road
Gauteng	1	Pretoria	Ashlea Gardens Doringkloof Office Complex	31 Lebombo Road, Ashlea Gardens
Gauteng	1	Centurion		7 Protea Street, Doringkloof
Gauteng	1	Ashlea Gardens	Riverwalk Office Park	46 Lebombo Street, Ashlea Gardens
Gauteng	1	Pretoria North	North Park Mall	Cnr Rachel De Beer & Burger Street
Gauteng	1	Alberton	SARS House	49 Newquay Road, New Redruth
Gauteng	1	Benoni	Revenue Building	65 Howard Avenue
Gauteng	1	Boksburg	Idem Building	C/o Leeuwpoort & Short Streets
Gauteng	1	Johannesburg	New Govt building	4 Rissik Street
Gauteng	1	Johannesburg	New Agents Building	O R Tambo Int Airport, Kempton Park
Gauteng	1	Johannesburg	Megawatt Park	Maxwell Drive, Sunninghill
Gauteng	1	Krugersdorp	Revenue Building	C/r KobieKrige & Ockers Street
Gauteng	1	Lanseria	Lanseria Airport Bldg	Terminal Building, Lanseria
Gauteng	1	Randburg	Revenue Building	25 Hill Street / c/o Hill & Kent Streets
Gauteng	1	Randfontein	Revenue Building	39 Stubb Street
Gauteng	1	Roodepoort	Horizon View Shop Cnt	C/o Sonop & Ontdekkers Roads Ekhaya Centre, Mncube Drive, Dube Village
Gauteng	1	Soweto	Ekhaya Centre	
Gauteng	1	Vereeniging	Revenue House	21 Merriman Ave
Gauteng	1	Johannesburg	State warehouse	Kazerne

Gauteng	1	Pretoria - Hatfield	Hatfield Gardens	333 Grosvenor Street, Hatfield
Gauteng	1	Alberton	Gauteng South Campus	New Redruth Ext 6
Gauteng	1	Kempton Park	Denel Avation North	
Gauteng	1	Springs	Sanlam Building	20 Seventh Street, Springs
Gauteng	1	Edenvale	Edenvale Centre	C/o Hendrik Potgieter & Van Riebeeck Streets

Province	Region	Location	Building Name	Street Address
Western Cape	2	Beaufort West	Revenue Building	Church Street
Western Cape	2	Bellville	Sabel Centre	C/o Durban & Voortrekker Rd.
Western Cape	2	Cape Town	Revenue Building	90 Plein Street
Western Cape	2	Cape Town	Project 166	22 Hans Strijdom Ave, Roggebaai
Western Cape	2	Cape Town	C.T Airport	Customs Building, Cape Town Int Airport
Western Cape	2	Cape Town	C.T Airport	Customs Building, Cape Town Int Airport
Western Cape	2	Cape Town	17 Lower Long Street	17 Lower Long Street
Western Cape	2	George	York Park Building	Sunset Boulevard, 93 York Street
Western Cape	2	Mossel Bay	Customs Bldg	67 Bland Street
Western Cape	2	Oudtshoorn	Allied Building	107 Church Street
Western Cape	2	Paarl	Roba Building	19/20 Market Street
Western Cape	2	Robertson	Customs House	48 Church Street
Western Cape	2	Saldanha Bay	Port Of Saldanha	Security Services Bld, Port of Saldanha
Western Cape	2	Stellenbosch	Valerida Centre	C/o Piet Retief & School Street
Western Cape	2	Vredendal	Rebuni Building	28 Church Street
Western Cape	2	Worcester	Naude Building	59 Church Street
Western Cape	2	Cape Town	Harbour State Warehouse	
Western Cape	2	Cape Town	CIA Passenger Arrivals	
Western Cape	2	Cape Town	Parliament Building	120 Plein St. Cape Town
Northern Cape	2	Upington	AncorleyBldg	Scott Street
Northern Cape	2	Nakop	Border Post	
Northern Cape	2	Violsdrift	Border Post	
Northern Cape	2	Upington	Goods Office, Railway Station	Upington Railway Station
Northern Cape	2	Kimberly	Orange Toyota Building	
Northern Cape	2	Upington	Upington International Airport	

Province	Region	Location	Building Name	Street Address
Free State	3	Bloemfontein	New Central Govt Bldg	C/r Nelson Mandela & Aliwal Street
Free State	3	Bloemfontein	Fedsure House	49 St Andrew Street
Free State	3	Kroonstad	LMC Centre	54 Hill Street
Free State	3	Caledonspoort	Border Post	
Free State	3	Ficksburg Bridge	Border Post	

Free State	3	Ladybrand	13 Joubert Street	13 Joubert Street
Free State	3	Maseru Bridge Van	Border Post	
Free State	3	Rooyenshek	Border Post	
Free State	3	Ladybrand	Warehouse	C/o Railway Rd & Princess St
Free State	3	Welkom	Standard Bank Building	C/o Graaff & Tulbach Streets
Free State	3	Bethlehem	Maluti Square	36 Kerk Street
North West	3	Mmabatho	Komongwe House	C/r Baroklogadi & Bathape Street
North West	3	Mmabatho	MmabathoInt Airport	MmbathoInt Airport
North West	3	Rustenburg	Damelin Building	39 Heystek Street
North West	3	Kopfontein	Border Post	
North West	3	Ramatlabama	Border Post	
North West	3	Skilpadshek	Border Post	
North West	3	Zeerust	White House	Bazaar Street, Shalimar Park, Zeerust Ext 2
North West	3	Klersdorp	Sodema Building	19B Anderson Street Cnr Anderson street and Voortrekker Ave

Province	Region	Location	Building Name	Street Address
Eastern Cape	4	East London	Revenue Building	Cnr Station & Terminus Street
Eastern Cape	4	East London	Old Magistrate Building	Cnr Station & Terminus Street
Eastern Cape	4	East London	Old Reserve Bank Bld	Terminus Street
Eastern Cape	4	Port Elizabeth	Allied Building	85 Goven Mbeki Ave
Eastern Cape	4	Port Elizabeth	Revenue House	St Mary's terrace, Whytes Ave
Eastern Cape	4	Port Elizabeth	State warehouse	Mowbray Street, Newton Park
Eastern Cape	4	Uitenhage	Revenue Building	5 - 7 Young Street
Eastern Cape	4	Umtata	PRD 1 Building	C/o Durhan& Sutherland Street
Eastern Cape	4	Port Elizabeth	Airport Cargo Building	P E Airport
Eastern Cape	4	Port Elizabeth	Sanlam Building	Chapel Street
Eastern Cape	4	Easi London	Waverley Park Phase 3	3-36 Phillip Frame Park

Province	Region	Location	Building Name	Street Address
Kwazulu Natal	5	Durban	Trescon / 201 West St	201 West Street
Kwazulu Natal	5	Durban	Customs House	Victoria Embankment
Kwazulu Natal	5	Durban	State warehouse	New Pier
Kwazulu Natal	5	Durban	Cato Creek	Cato Creek, Port of Durban
Kwazulu Natal	5	Durban	Albany House	61 - 62 Victoria Embankment
Kwazulu Natal	5	Golela	Border Post	
Kwazulu Natal	5	Pinetown	36 Kings Road	36 Kings Road
Kwazulu Natal	5	Quachasneck	Border Post	Border Post
Kwazulu Natal	5	Richards Bay	103 Dollar Drive	103 Dollar Drive
Kwazulu Natal	5	Richards Bay	Bay Side Mall	Bay Side Mall

Kwazulu Natal	5	King Shaka IA		King Shaka IA
Kwazulu Natal	5	Pietermaritzburg	SARS Pietermaritzburg	9 Armitage Road
Kwazulu Natal	5	Dube Trade Port		King Shaka international Airport
Kwazulu Natal	5	Umhlanga	SARS Umhlanga	29 Equinox Rd, Umhlanga Ridge

Province	Region	Location	Building Name	Street Address
Mpumalanga	6	Standerton	Receivers Building	29 Church Street
Mpumalanga	6	Witbank	Providence Building (G, 1, 2)	C/o Botha & Paul Kruger Streets
Mpumalanga	6	Jeppes Reef	Border Post	
Mpumalanga	6	Lebombo	Border Post	
Mpumalanga	6	Mahamba	Border Post	
Mpumalanga	6	Mananga	Border Post	
Mpumalanga	6	Nerston	Border Post	
Mpumalanga	6	Oshoek	Border Post	
Mpumalanga	6	Nelspruit	Kruger Mpumalanga Int Airport	KMIA
Mpumalanga	6	Nelspruit	New Branch Office (ex Game)	33 Citrus Crescent
Limpopo	6	Giyani	Justice Building	Justice Building, Main Road
Limpopo	6	Lebowakgomo	Old Government Building	Old Government Building [Finance Block]
Limpopo	6	Polokwane	Government Building	41 LandrosMaré Street
Limpopo	6	Beit Bridge	Border Post	
Limpopo	6	Groblersbrug	Border Post	
Limpopo	6	Polokwane	Gateway Airport	Gateway Airport
Limpopo	6	Thohoyandou	Medical Centre	756 Mpephu Drive (Main Road)

ANNEXURE E

OATH OF SECRECY/SOLEMN DECLARATION



South African Revenue Service
Suid-Afrikaanse Inkomstediens
Uphiko lwezimali Ezingenayo eNingizimu Afrika
Tirelomatlotlo ya Afrika-Borwa

I, _____ (Full _____ names _____ and
surname).....

Date of birth.....Identity number.....Persal. No (if applicable)

hereby swear/solemnly declare* that I:

- (a) have read and am familiar with the applicable secrecy and confidentiality provisions of **Chapter 6 of the Tax Administration Act, 2011** and **section 4 of the Customs and Excise Act, 1964**;
- (b) in carrying out the provisions of any Act or portions thereof administered by the Commissioner for SARS under the SARS Act, 1997 (hereafter referred to as the "tax Acts") or any other law in terms of which I have access to **taxpayer information** or **SARS confidential information**, as defined in section 1 of the Tax Administration Act or information relating to any any person, firm or business as contemplated in section 4(3) of the Customs and Excise Act (hereafter referred to as "trader information") , will—
 - (i) preserve the secrecy of **taxpayer information** and not disclose **taxpayer information** to a person who is not a SARS official; and
 - (ii) not disclose **SARS confidential information** to a person who is not a SARS official, or to a SARS official who is not authorised to have access to the information,
 - (iii) not disclose **trader information** that may come to my knowledge in the performance of any duty or power under the provisions of any tax Acts, **except** to the extent that disclosure is permitted by law;
- (c) understand that I must take this oath / make this affirmation before commencing duties or exercising any powers under the tax Acts as a result of which I have access to **taxpayer information** or **trader information** or **SARS confidential information** unless this oath / affirmation is a renewal of a previous oath taken / affirmation made by me;
- (d) in executing my duties for and/or on behalf of SARS will preserve and aid in preserving secrecy with regard to all matters or information of any nature that may come to my knowledge in the performance of any duty or power under the provisions of the tax Acts,
- (e) understand that I may not disclose or allow access in any manner, including electronic or otherwise, to any unauthorised person, the **taxpayer information** or **trader information** or **SARS confidential information** to which I have access or that has or may come to my knowledge as a result of the performance of any duty or power under the tax Acts or any other law in terms of which I have access to such information in my capacity as a current or former —
 - (i) employee of the South African Revenue Service (SARS);
 - (ii) consultant or contractor engaged or contracted by SARS;
 - (iii) person employed or subcontractor engaged or contracted by a person contemplated in (e)(ii); or
 - (iv) office holder, employee, consultant or contractor of a person referred to in section 70 of the Tax Administration Act who performs any function referred to in that section, **except** to the extent that disclosure is permitted by law;
- (f) to the extent that I am a person referred to in paragraph (e) above, have read and am familiar with the **SARS Internal Information Security Systems Life Cycle Policy** and the **SARS Information Life Cycle Security Policy**, and will only copy, transport, disseminate or email any data which constitutes taxpayer information or trader information or SARS confidential information, in accordance with such policies.
- (g) accept that it is my obligation to determine whether any amendments have been made to the law referred to in paragraph (a) or policies referred to in paragraph (f) and that it is my obligation to familiarise myself on a regular basis with the latest amendments to these laws or approved versions of these policies; and

- (h) am fully aware of the serious consequences that may follow on any breach or contravention of the abovementioned provisions and instructions and that I may be—
- (i) criminally prosecuted for commencing duties or exercising any powers under the tax Acts before taking the prescribed oath or affirmation;
 - (ii) criminally prosecuted for any unlawful disclosure of taxpayer information, trader information or SARS confidential information;
 - (iii) subject to internal disciplinary action or damages for breach of contract; and
 - (iv) civilly liable for any claim of damages arising from the unlawful disclosure of information subject to secrecy.

Signature.....
(Must be signed in the presence of a Justice of the Peace, Magistrate or Commissioner of Oaths)

Date..... Place.....

1. I certify that prior to my administering the prescribed oath/affirmation*, I put the following questions to the deponent and wrote down his/her answers thereto in his/her presence:

(a) Do you know and understand the contents of the above statement?

Answer.....

.....

(b) Do you have any objection to taking the prescribed oath/affirmation?

Answer.....

.....

(c) Do you regard the prescribed oath/affirmation as binding on your conscience?

Answer.....

.....

2. I certify that the deponent acknowledges that he/she* knows and understands the contents of this statement which was sworn to/affirmed* and signed by the deponent in my presence.

Signed: Justice of the Peace/Magistrate/Commissioner of

Oaths*

Full first names and surname:

.....

Designation / Rank:

.....

Date.....

Place.....

.....

* Delete whichever is not applicable