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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7522 **28 May 2026**

GENERAL EXPLANATORY NOTE:

[ ] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES

Under sections 46A and 120 of the Customs and Excise Act, 1964 (Act 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **retrospectively with effect from 1 May 2026**



NGOBANI JOHNSTONE MAKHUBU
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Insertion of Part heading and rules

1. The following Part Heading and rules are hereby inserted after the rules numbered 46A5A:

"Part 6

Non-reciprocal zero-tariff treatment for goods exported from the Republic to the People's Republic of China on compliance with the provisions of origin and other requirements specified in these rules

General provisions and interpretation

46A6.01 *(a)* The rules numbered 46A6 are rules contemplated in sections 46(4)*(d)* and 46A(4)*(b)* in respect of enactments of the People's Republic of China relating to non-reciprocal zero-tariff treatment wherein are prescribed the origin and other requirements in terms of which goods exported from the Republic will qualify for preferential tariff treatment on importation into the People's Republic of China.

(b) The enactments of the People's Republic of China to which these rules relate are the following English versions received from the People's Republic of China:

(i) General Administration of Customs Announcement No. 54 of 2026 (Announcement on the Administrative Measures of the Customs of the People's Republic of China for the Implementation of the Origin of Imported Goods under Zero-Tariff for 20 African Countries Not Least Developed Countries that have Established Diplomatic Relations with China)

(ii) Announcement of the Tax Commission No. 5 of 2026 (Announcement of the Customs Tariff Commission of the State Council on the implementation of Zero-tariff measures for African countries with diplomatic relations)

Note: These enactments are included on the SARS website (www.sars.gov.za).

(c) (i) Exporters must comply with the enactments referred to in paragraph *(b)* and are cautioned to study them as a whole and in context to ascertain the requirements applicable to each export.

(ii) The requirements of rule 59A.01A*(a)*(ii) and (iii) do not apply for purposes of the enactments, provided that the exporter is registered in terms paragraph *(a)*(i) of that rule.

(d) Expressions used in the rules with reference to an enactment referred to in paragraph *(b)* shall, unless the context otherwise indicates, have the meaning assigned thereto in the said enactments or relevant provisions of the Act or as defined in the Rules.

(e) The expression—

"Article" means the corresponding numbered Article in the General Administration of Customs Announcement No. 54 of 2026 (Announcement on the Administrative Measures of the Customs of the People's Republic of China for the Implementation of the Origin of Imported Goods under Zero-Tariff for 20 African Countries Not Least Developed Countries that have Established Diplomatic Relations with China)

"aquaculture" means the farming of aquatic organisms, including fish, mollusks, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings, and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, or protection from predators;

"enactments" means the enactments referred to in paragraph *(b);*

"FOB" means the value of the exported good free on board inclusive of the cost of transport to the port or site of final shipment abroad;

"fungible materials" means materials which are interchangeable for commercial purposes, whose properties are essentially identical, and between which it is impractical to differentiate by a mere visual examination;

"generally accepted accounting principles" means the recognized accounting standards of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities, the disclosure of information and the preparation of financial statements. Those standards may encompass broad guidelines of general applications as well as detailed standards, practices and procedures;

"good" means product or material;

"materials" means raw materials, ingredients, parts, components, subassemblies and/or goods that are physically incorporated into another product or were subject to a process in the production of another product;

"originating materials" means materials which qualify as originating in accordance with rule 46A6.02 and implementation procedures;

"product" means a product being produced, even if it is intended for later use in another production operation;

"production" means any method of obtaining goods, including, but not limited to, growing, raising, mining, harvesting, fishing, aquaculture, farming, trapping, hunting, capturing, gathering, collecting, breeding, extracting, manufacturing, processing or assembling a good;

"Party" means any of the following countries: the People's Democratic Republic of Algeria; the Arab Republic of Egypt; the Republic of Botswana; the Republic of Equatorial Guinea; the Republic of Cabo Verde; the Republic of the Congo; the Republic of Ghana; the Gabonese Republic; the Republic of Zimbabwe; the Republic of Cameroon; the Republic of Côte d'Ivoire; the Republic of Kenya; State of Libya; the Republic of Mauritius; the Kingdom of Morocco; the Republic of Namibia; the Republic of South Africa; the Federal Republic of Nigeria; Republic of Seychelles and the Republic of Tunisia; and

"Republic" means the Republic of South Africa.

(f) Subject to section 3(2), any power, duty or function contemplated in section 46A(4), is delegated in terms of section 46A(4)*(b)*(v) to the extent specified in these rules to the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function.

(g) For the purposes of paragraph *(f)* the Manager responsible for the administration of the rules of origin section in Head Office, the Controller or any officer designated to perform such function may exercise any power or duty or function conferred or imposed in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of these rules.

Rules concerning origin and proof of origin in respect of goods exported to the People's Republic of China

46A6.02 Article 2 - Originating products

The following goods shall be considered as originating in the Republic:

(*a*) Wholly obtained or produced in the Republic as defined in rule 46A6.03;

(b) produced in the Republic exclusively from originating materials; or

(c) goods produced from non-originating materials in the Republic, provided they conform to Regional Value Content criteria referred to in rule 46A6.04, with the exception of the goods listed in Annex 1 (Product Specific Rules of Origin) to the General Administration of Customs Announcement No. 54 of 2026 (Announcement on the Administrative Measures of the Customs of the People's Republic of China for the Implementation of the Origin of Imported Goods under Zero-Tariff for 20 African Countries Not Least Developed Countries that Have Established Diplomatic Relations with the People's Republic of China), which shall comply with the requirements specified therein.

46A6.03 Article 3 - Goods wholly obtained

For the purposes of rule 46A6.02*(a)* the following goods shall be considered as wholly obtained or produced in the Republic:

(a) Live animals born and raised therein;

(b) goods obtained from live animals referred to in paragraph *(a)*;

(c) plant and plant products grown, and harvested, picked or gathered therein;

(d) goods obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted therein;

(e) minerals and other naturally occurring substances not included in paragraphs *(a)* through *(d)*, extracted or taken from its soil, waters, seabed or subsoil beneath the seabed;

(f) goods extracted from the waters, seabed or subsoil beneath the seabed outside the territorial waters thereof;

(g) goods of sea fishing and other marine products taken from the sea outside the territorial waters thereof by a vessel registered and flying the flag of the Republic;

(h) goods processed or made on board factory ships registered and flying the flag of the Republic, exclusively from goods referred to in paragraph *(g)*;

(i) scrap and waste derived from processing operations therein, which fit only for the recovery of raw materials;

(j) used goods consumed and collected therein fit only for the recovery of raw materials; or

(k) goods produced entirely therein exclusively from the goods referred to in paragraphs *(a)* to *(j)*.

46A6.04 Article 4 - Regional value content

(a) The Regional Value Content criterion as contemplated in rule 46A6.02*(c)* means the good has a Regional Value Content of not less than 40 per cent of FOB value, calculated using the formula as described in paragraph *(b)*, and the final process of production is carried out in the Republic.

(b) The Regional Value Content criterion shall be calculated as follows:

$$\text{RVC} = \frac{\text{FOB} - \text{VNM}}{\text{FOB}} \times 100\%$$

Where –

RVC is the Regional Value Content, expressed as a percentage; and

VNM is the value of the non-originating materials, including materials of undetermined origin.

(c) VNM shall be determined according to the following circumstances:

(i) In the case of the imported non-originating materials, VNM shall be the sum of the cost of the goods plus insurance and freight costs (CIF value) of the materials at the time of importation; and

(ii) in the case of the non-originating materials obtained in the Republic, VNM shall be the earliest ascertainable price paid or payable for the non-originating materials used in the production of the goods therein. The value of such non-originating materials shall not include freight, insurance, packing costs and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location.

(d) If a product which has acquired originating status in the Republic is used as material in the manufacture of another product therein, no account shall be taken of the non-originating components of that material in the determination of the originating status of the latter product.

46A6.05 Article 5 - De minimis

A product that does not meet the tariff classification change requirements, set out in Annex 1 (Product Specific Rules of Origin) of the General Administration of Customs Announcement No. 54 of 2026 (Announcement on the Administrative Measures of the Customs of the People's Republic of China for the Implementation of the Origin of Imported Goods under Zero-Tariff for 20 African Countries Not Least Developed Countries that Have Established Diplomatic Relations with the People's Republic of China), shall nonetheless be considered to be an originating product, provided that -

(a) the value of all non-originating materials, determined in accordance with rule 46A6.04 (Regional Value Content), including materials of undetermined origin,

that do not meet the tariff classification change requirement does not exceed 10% of the FOB value of the given product; and

(b) the product meets all the other applicable criteria of these rules and implementation procedures.

46A6.06 Article 6 – Cumulation

(a) Materials originating in the People's Republic of China that are incorporated in the production of a good in a Party shall be considered as originating in that Party.pro

(b) Materials originating in a Party that are incorporated in the production of a good in the Republic shall be considered as originating in the Republic.

(c) Paragraph *(b)* shall apply only if both the country of origin of the materials and the country of the production of the goods have signed and implemented free trade agreements (including unilateral zero-tariff programmes or early harvest agreements) with the People's Republic of China.

46A6.07 Article 7 - Minimal operations or processes

(a) The following operations or processes which contribute minimally to the essential characteristics of the goods, whether carried out individually or in combination, do not confer origin:

(i) Operations or processes to ensure preservation of goods in good condition for the purpose of transport or storage;

(ii) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(iii) changing packages, unpacking or combining packages;

(iv) washing, cleansing, removal of dust, oxide, oil, paint or other cover;

(v) ironing or pressing of textiles or textile products;

(vi) simple painting or polishing;

(vii) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

(viii) operations to colour sugar, to add flavour, or blend with other materials to form sugar lumps, partial or total powdering crystallized sugar.

(ix) peeling and removal of stones and shells from fruits, nuts and vegetables;

(x) sharpening, simple grinding or simple cutting;

(xi) sifting, screening, sorting, classifying, grading, matching (including combining set goods), rip cutting, curving, winding, unfolding;

(xii) simple placing in bottles, cans, flasks, bags, cases, boxes; fixing on cards or boards; and all other simple packaging operations;

(xiii) affixing or printing marks, labels, logos, and other like distinguishing signs on products or their packaging;

(xiv) simple mixing of products, whether or not of different kinds; mixing sugar with other materials;

(xv) testing or calibrating;

(xvi) mere dilution with water or other substances, which does not materially alter the characteristics of the goods;

(xvii) drying, salting (or keeping in brine); refrigeration or freezing;

(xviii) slaughter of animals; or

(xix) a combination of two or more operations specified in sub-paragraphs *(a)* through (xviii).

(b) All operations in the production of a given good carried out in the Republic shall be taken into account when determining whether the working or process undergone by that good is considered as minimal operations or processes referred to in paragraph *(a)*.

46A6.08 Article 8 - Fungible materials

Where originating and non-originating fungible materials are used in the production of a good in the Republic, the following methods shall be adopted in determining whether the materials used are originating:

(a) Physical separation of the materials; or

(b) an inventory management method recognised in the generally accepted accounting principles of the Republic, provided that the inventory management method selected is used for at least twelve continuous months.

46A6.09 Article 9 - Neutral elements

(a) In determining whether a good is an originating good in the Republic, any neutral element as defined in paragraph *(b)* shall be disregarded.

(b) Neutral element means a good used in the production, testing or inspection of another good but not physically incorporated into that good by itself including -

(i) fuel, energy, catalysts and solvents;

(ii) plant, equipment and machinery, including devices and supplies used for testing or inspecting the goods;

(iii) gloves, glasses, footwear, clothing, safety equipment and supplies;

(iv) tools, dies and moulds;

(v) spare parts and materials used in the maintenance of equipment and buildings;

(vi) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and

(vii) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.

46A6.10 Article 10 - Packing, packages and containers

(a) Containers and packing materials used for the transport of goods shall not be taken into account in determining the originating status of the goods.

(b) The origin of the packaging materials and containers in which goods are packaged for retail sale shall be disregarded in determining the originating status of the goods, provided that the packaging materials and containers are classified with the goods.

(c) Notwithstanding paragraph *(b)*, where goods are subject to a Regional Value Content requirement, the value of the packaging materials and containers used for retail sale shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the regional value content of the goods.

46A6.11 Article 11 - Accessories, spare parts and tools

(a) Accessories, spare parts or tools presented and classified with the good shall be considered as part of the good, provided that –

(i) they are invoiced together with the good; and

(ii) their quantities and values are commercially customary for the good.

(b) Where a good is subject to change in tariff classification criterion set out in Annex 1 (Product Specific Rules of Origin) of the General Administration of Customs Announcement No. 54 of 2026 (Announcement on the Administrative Measures of the Customs of the People's Republic of China for the Implementation of the Origin of Imported Goods under Zero-Tariff for 20 African Countries Not Least Developed Countries that Have Established Diplomatic Relations with the People's Republic of China), accessories, spare parts, or tools described in paragraph *(a)* shall be disregarded when determining the originating status of the good.

(c) Where a good is subject to a Regional Value Content requirement, the value of the accessories, spare parts and tools described in paragraph *(a)* shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the Regional Value Content of the good.

46A6.12 Article 12 - Direct consignment

(a) The zero-tariff treatment shall only be granted to originating goods that are transported directly from the Republic to the People's Republic of China.

(b) Originating goods whose transport involves transit through other countries or regions, with or without trans-shipment or temporary storage of up to six months in such countries or regions, shall still be considered as directly transported between the Republic and the People's Republic of China, provided that –

(i) the transit entry of the goods is justified for geographical reason or by consideration related exclusively to transport requirements;

(ii) the goods do not undergo any other operation there other than unloading and reloading or any other operations required to keep them in good condition; and

(iii) the goods remain under customs control during transit in such countries or regions.

(c) Goods claimed to be eligible for the zero-tariff treatment shall comply with this direct consignment rule. Compliance with paragraph *(b)* shall be evidenced by presenting the People's Republic of China Customs, during the importation, either with customs documents of the intermediate countries or regions, or with any other documents to the satisfaction of the People's Republic of China Customs.

46A6.13 Article 13 - Certificate of origin

(a) Numbered Certificates of Origin are available on application from the South African Revenue Service at the following Offices of the Controller on application by any exporter who wishes to export originating products to the People's Republic of China:

(i) Alberton / Johannesburg;

(ii) Cape Town;

(iii) Cape Town International Airport;

(iv) Durban;

(v) East London;

(vi) King Shaka International Airport;

(vii) OR Tambo International Airport;

(viii) Port Elizabeth; and

(ix) Pretoria.

(b) A Certificate of Origin (SA-China Certificate of Origin - Form SCCO) shall be certified by the South African Revenue Service where the goods originate on application by an exporter, provided that the goods can be considered as originating in the Republic in accordance with these rules.

(c) The Certificate of Origin shall –

(i) contain a unique certificate number;

(ii) cover one or more goods under one consignment;

(iii) state the basis on which the goods are deemed to qualify as originating for the purposes of these rules;

(iv) contain security features, such as specimen signatures or stamps as advised to the People's Republic of China Customs by the Republic; and

(v) be completed in English.

(d) The Certificate of Origin shall be issued before or at the time of shipment. It shall be valid for 1 year from the date of issuance.

(e) A Certificate of Origin may be issued retrospectively within 1 year from the date of shipment, bearing the words "ISSUED RETROSPECTIVELY" and remains valid for 1 year from the date of shipment, if it is not issued before or at the time of shipment due to force majeure, involuntary errors, omissions or other valid causes including non-availability of such certificates from the South African Revenue Service.

(f) In cases of theft, loss, or accidental destruction of a Certificate of Origin, the exporter or producer may make a written request to the South African Revenue Service for issuing a certified copy. The certified copy shall bear the words "CERTIFIED TRUE COPY of the original Certificate of Origin number dated". The certified copy shall be valid during the term of validity of the original Certificate of Origin.

(g) The numbered boxes of the certificate must be completed as follows:

Box 1

Insert the full legal name, address and country of the exporter.

Box 2

Insert the consignee's full legal name, address and country.

Box 3

Insert the means of transport and route and specify the departure date, transport vehicle number, and port of loading and discharge, as far as known. If unknown, add "***" (three stars).

Box 4

If the Certificate of Origin has not been issued before or at the time of shipment, the authorized body of the exporting Party should mark "ISSUED RETROSPECTIVELY" here. In case of a certified true copy should bear the

words “CERTIFIED TRUE COPY of the original Certificate of Origin number ___ dated ___”.

Box 5

Insert items numbers.

Box 6

- Insert the shipping marks and numbers on packages, when such marks and numbers exist.
- The number and kind of packages shall be specified. Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate it to the invoice description and to the HS description of the good. If good is not packed, state “in bulk”. When the description of the good is finished, add “***” (three stars) or “ \ ” (finishing slash).

Box 7

For each good described in Box 6, identify the HS tariff classification to a six-digit code.

Box 8

For the good that meets the origin conferring criteria, the exporting Party should indicate in Box 8 the origin conferring criteria met in accordance with the following instructions. The rules of origin are contained in the Rules of Origin and Implementation Procedures for the Zero-Tariff Treatment.

Origin Criterion	Insert in Box 8
The good is “wholly obtained” in the territory of a Party, as referred to in Article of Goods Wholly Obtained.	WO
The good is produced entirely in the territory of a Party, exclusively from materials whose origin conforms to the provisions of these relative articles.	WP

The good is produced from non-originating materials in a Party, provided that the good conforms to a regional value content of no less than 40%.	RVC
The good is produced in the territory of a Party, using non-originating materials that conform to Product Specific Rules (PSR) and applicable provisions of other articles.	PSR
The good complies with Article of Cumulation.	ACU

Box 9

Insert quantity with units of measurement for each good described in Box 6. Other units of measurement, e.g. volume or number of items, which would indicate exact quantities may be used where customary.

Box 10

Insert the invoice number and date.

Box 11

- The box must be completed by the producer or exporter.
- Insert the place, date and signature of authorized person of the exporting Party.

Box 12

The box must be completed, dated, signed and stamped by the authorized person of the authorized body of the exporting Party.

FORM SCCO

SA-China Certificate of Origin

<table>
<tr><td colspan="3">1. Exporter’s full name, address and country:</td><td colspan="4">Certificate No.:
CERTIFICATE OF ORIGIN
Form for the Zero-Tariff Treatment

Issued in: Republic of South Africa</td></tr>
<tr><td colspan="3">2. Consignee’s full name, address, country:</td><td colspan="4" rowspan="2">4. For official use only
Remarks:</td></tr>
<tr><td colspan="3">3. Means of transport and route (as far as known)
Departure date:
Vessel/Flight/Train/Vehicle No.:
Port of loading:
Port of discharge:</td></tr>
<tr><td>5. Item number</td><td colspan="2">6. Marks and numbers on packages; Number and kind of packages; Description of goods</td><td>7. HS code (6-digit code)</td><td>8. Origin criterion</td><td>9. Quantity (e.g. Quantity Unit, litres, m^3)</td><td>10.Number, Date of Invoice</td></tr>
<tr><td></td><td colspan="2"></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="3">11. Declaration by the producer/exporter
The undersigned hereby declares that the above stated information is correct and that the goods exported to China comply with the origin requirements specified in the Zero-Tariff Treatment.

Place, date and signature of authorized person</td><td colspan="4">12. Certification
On the basis of the control carried out, it is hereby certified that the information herein is correct and that the described goods comply with the origin requirements of the Zero-Tariff Treatment.

Place and date

Signature and stamp</td></tr>
</table>

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Overleaf Instruction

Box 1: Insert the full legal name, address and country of the exporter.
Box 2: Insert the consignee's full legal name, address and country.
Box 3: Insert the means of transport and route and specify the departure date, transport vehicle number, and port of loading and discharge, as far as known. If unknown, add "***" (three stars).
Box 4: Customer's Order Number, Letter of Credit Number, among others, may be included. If the Certificate of Origin has not been issued before or at the time of shipment, the authorized body of the exporting Party should mark "ISSUED RETROSPECTIVELY" here. In case of a certified true copy should bear the words "CERTIFIED TRUE COPY of the original Certificate of Origin number ___ dated ___".
Box 5: Insert item numbers.
Box 6: Insert the shipping marks and numbers on packages, when such marks and numbers exist.
The number and kind of packages shall be specified. Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate it to the invoice description and to the HS description of the good. If good is not packed, state "in bulk". When the description of the good is finished, add "***" (three stars) or " \ " (finishing slash).
Box 7: For each good described in Box 6, identify the HS tariff classification to a six-digit code.
Box 8: For the good that meet the origin conferring criteria, the exporting Party should indicate in Box 8 the origin conferring criteria met in accordance with the following instructions. The rules of origin are contained in the Rules of Origin and Implementation Procedures for the Zero-Tariff Treatment.

Origin Criterion	Insert in Box 8
The good is "wholly obtained" in the territory of a Party, as referred to in Article of Goods Wholly Obtained.	WO
The good is produced entirely in the territory of a Party, exclusively from materials whose origin conforms to the provisions of these relative articles.	WP
The good is produced from non-originating materials in a Party, provided that the good conform to a regional value content of no less than 40%.	RVC
The good is produced in the territory of a Party, using non-originating materials that conform to Product Specific Rules (PSR) and applicable provisions of other articles.	PSR
The good complies with Article of Cumulation.	ACU

Box 9: Insert quantity with units of measurement for each good described in Box 6. Other units of measurement, e.g. volume or number of items, which would indicate exact quantities may be used where customary.
Box 10: Insert the invoice number and date
Box 11: The box must be completed by the producer or exporter. Insert the place, date and signature of authorized person of the exporting Party.
Box 12: The box must be completed, dated, signed and stamped by the authorized person of the authorized body of the exporting Party.

46A6.14 Article 14 - Minor errors

Where the origin of an imported good is not in doubt, minor typographical errors on the Certificate of Origin, or slight discrepancies between the relevant documents, or

the absence of the overleaf instructions, will not of themselves render the Certificate of Origin invalid if it does in fact correspond with the good. However, this does not prevent the People's Republic of China Customs from initiating a verification process in accordance with rule 46A6.17.

46A6.15 Article 15 - Retention of origin documents

(a) Producers and exporters shall retain documents that prove the originating status of the goods, including those related to the cumulation under rule 46A6.06, as well as the fulfilment of the other requirements of these rules and implementation procedures, for at least 5 years.

(b) The South African Revenue Service shall retain copies of Certificates of Origin and other related supporting documents, including those related to the cumulation under rule 46A6.06, for at least 5 years, and shall ensure such documentation is complete and available upon request for the purpose of verification under rule 46A6.17.

46A6.16 Article 18 - Waiver of certificate or origin

(a) The People's Republic of China may waive the requirements for the presentation of a Certificate of Origin and grant zero-tariff treatment to -

(i) any consignment of originating goods of a customs value not exceeding US$1000; or

(ii) other originating goods as provided under the laws and regulations of the People's Republic of China.

(b) Waivers provided for in paragraph *(a)* shall not be applicable when it is established by the People's Republic of China Customs that the importation forms part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of a Certificate of Origin.

46A6.17 Article 19 - Verification of origin

(a) For the purposes of determining the authenticity or accuracy of a Certificate of Origin, and the originating status of the goods imported from the People's Republic of China, China Customs may –

(i) request the South African Revenue Service to verify; or

(ii) conduct a verification visit to the Republic, when necessary, in a manner to be jointly determined by People's Republic of China Customs and the South African Revenue Service.

(b) The South African Revenue Service after receiving a request for verification, shall respond to the request promptly and provide a complete and unequivocal reply within six months, from the date of raising the verification request.

(c) If the People's Republic of China Customs decides to suspend the granting of zero-tariff treatment to the goods concerned while awaiting the results of the verification, the goods shall be released upon submission of guarantee, unless otherwise provided in the domestic legislation of the People's Republic of China.

(d) If no reply is received within six months, or if the People's Republic of China Customs deems the reply does not contain sufficient information to determine the authenticity of the documents or originating status of the products in question, the People's Republic of China Customs may deny zero-tariff treatment.

(e) The exporter, producer or manufacturer, who applied for the Certificate of Origin related to the concerned goods, shall not deny any request for a verification visit agreed by the People's Republic of China and the exporting Party. Where consent to such a verification visit is withheld or refused, the People's Republic of China Customs may deny zero-tariff treatment to the goods concerned

46A6.18 Article 20 - Denial of zero-tariff treatment

(a) Except as otherwise provided in these rules the People's Republic of China may deny a claim for zero-tariff treatment, if –

(i) the goods do not meet the requirements of these rules;

(ii) the exporter or producer fails to comply with the relevant requirements of these rules and implementation procedures;

(iii) the Certificate of Origin does not meet the requirement of these rules;

(iv) the goods described in the Certificate of Origin do not correspond with the goods actually imported; or

(v) the circumstances referred to in Rules 46A6.17*(d)* or *(e)* occur.

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