



**SOUTHERN AFRICAN DEVELOPMENT COMMUNITY**

**RULES OF ORIGIN  
EXPORTERS GUIDE MANUAL**

**APPROVED at 7<sup>TH</sup> MEETING OF THE SUB COMMITTEE  
ON CUSTOMS COOPERATION**

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## **Preamble**

SADC Rules of Origin are the cornerstone of the SADC intra regional trade and serve to prevent non-SADC goods from benefiting from the preferential tariff treatment offered under the trade regime. It is therefore important for traders to fully understand the provisions of the rules if they are to benefit from trading under SADC.

The SCCC assisted by SADC Secretariat under RICB project prepared this guide to provide information on SADC Rules of Origin to companies operating within the member States wishing to engage in intra regional trade. This guide provides useful information to exporters, importers, traders associations and Clearing agents, among others.

For any further information, please contact the Designated Authority of the Member State or you may direct your enquiries to:

The SADC Secretariat  
P. Bag 095  
Gaborone  
Botswana  
Tel: 267- 3951863/3611048  
Fax: 267- 3972848  
E-mail: [registry@sadc.int](mailto:registry@sadc.int)  
Website: [www.sadc.int](http://www.sadc.int)

## **1. Introduction**

This guide is for use by exporters and potential exporters who intent to avail themselves of the preferential treatment accorded to goods which originate and traded within the SADC Free Trade Area.

The guide is not legislation or regulation but rather provides plain language explanation of the rules of origin. For actual legal provisions on rules of origin, please see The SADC Trade protocol Annex I

The SADC Protocol on Trade, in Annex I provides that goods shall be accepted as eligible for preferential treatment when traded among SADC member States if they originate in Member States, and the definition of such products shall be as provided in Article 3 and Appendix I of Annex I of SADC Protocol on Trade.

### **1.1 SADC Member States**

The following countries are members of the Southern African Development Community:

Angola	Mozambique
Botswana	Namibia
Congo DR	South Africa
Lesotho	Swaziland
Madagascar	Tanzania
Malawi	Zambia
Mauritius	Zimbabwe

## **1.2 Which products can be traded under SADC?**

All goods that meet the requirements of the SADC Rules of Origin qualify for preferential tariff treatment when they are traded within SADC.

## **2. Why rules of origin?**

Rules of origin are needed to provide a transparent, clear and predictable criterion for determining whether or not the traded products are eligible for the benefits that SADC Free Trade Area provides (SADC- FTA).

SADC Rules of Origin are a set of criteria that is used to distinguish between goods that are produced within the SADC Member States and are entitled to preferential tariff treatment and those that are considered to have been produced outside the SADC region that attract full import duties when traded

In most cases one would assume that simply because a product is imported from country X its origin is in that country. The SADC rules of origin provide comprehensive and precise criteria for establishing the origin status of the product in question.

## **3. Origin criterion**

For a product to be considered as originating in a Member State, it must meet one of the criteria prescribed in the SADC rules of origin (Annex I rule 2).

For goods to be accepted as originating they should be consigned directly from a Member state to a consignee in another Member State and:

- a) They have been wholly produced/obtained. The product is considered as wholly obtained or produced in SADC Member State if the product is entirely grown, mined, fished, born and raised there, products produced exclusively from materials/components that qualify in their own right as originating in a SADC Member State etc (Annex I rule 4). This does not include products of the same kind purchased in a SADC Member State that were imported from a Non-SADC country; or
- b) Have been produced in a Member State using non-originating materials, provided that such material have undergone sufficient working or process in one or more Member States; or
- c) There has been a change in the tariff heading of a product arising from processing carried out on the non- origination materials (Annex I Appendix I).

### **3.1 wholly produced/obtained goods**

The following goods are considered as wholly produced in the member States:

- (a) mineral products extracted from the ground or sea-bed of the member States;
- (b) vegetable products harvested within the member States;
- (c) live animals born and raised within the member States;
- (d) products obtained from live animals within the member States;
- (e) products obtained by hunting or fishing conducted within the member States;
- (f) products obtained from the sea and from rivers and lakes within the member States by a vessel of a member State;
- (g) products manufactured in a factory of a member State exclusively from the products referred to in sub-paragraph (f) above;
- (h) used articles fit only for the recovery of materials, provided that such articles have been collected from users within the member States;
- (i) scrap and waste resulting from manufacturing operations within the member State;
- (j) goods produced within the member States exclusively or mainly from one or both of the following:
  - (i) products referred to in sub-paragraphs (a) to (i) above;
  - (ii) materials containing no element imported from outside the member states or of undetermined origin

Such products contain no materials imported from outside the SADC region.

### **3.2 Sufficiently worked or processed (Specific rules of origin)**

SADC Trade protocol provides for product specific rules of origin for products that incorporates non-originating materials (Annex I Appendix I).

The goods should be produced in the member States and the Ex factory price of any foreign materials should not exceed a specific percentage stipulated on the item or the value added should not be less than the stipulated percentage.

Under this criterion, only the cost of the materials (domestic and imported) used in production is considered for purposes of determining origin.

Materials whose origin is unknown are considered as "imported" for purposes of this criterion, and their price shall be the earliest ascertainable price paid for them in the Member State where they are used in a process of production

### **3.3 Regional value content Test (Import content or value addition criteria)**

The regional value content tests requires that the value of non originating on a finished product should not exceed the stipulated percentage or that the value addition in country of manufacture or cumulatively in SADC Member States should not be below the prescribed percentage for goods to be considered as origination.

For example, some rules may specify that the value (Customs Value) of non-originating materials in a finished product must not exceed 60% of ex-factory price or that the value addition should be at least 35% of ex-factory price.

### **3.4 HS tariff classification Test(change of tariff heading rule)**

The goods should be produced in the member States and should be classifiable, after the process of production under a tariff heading other than the tariff heading of the non-originating materials used in their production:

Under this criterion, origin is conferred if the manufacturing or processing carried out in the Member States is sufficient and results in a product which falls under a heading of the Harmonized Commodity Description and Coding System (HS) which is different from that under which the non-originating materials used in its manufacture fall.

In applying the CTH Rule particular attention should be given to **exclusions**

**Note:** The Harmonized tariff system is structured according to Chapters, headings and subheadings, making it a six- digit system of product coding. Classification of any product is identical using the HS. However, the tariff item number is usually denoted by an extra two digits, which are country specific. The specific rules of origin are organized using the six or eight digit HS classification. Therefore one needs to determine the Tariff classification number and use that classification to find the specific rule in Appendix I Annex I that applies to that product. If the product meets the prescribed rule of origin, then it is an originating product.

Example

(find a suitable example in the appendix)

### **3.5. Calculation of percentage content of added value on non-originating materials.**

To determine the percentage content of added value on non-originating materials on the finished product the producer should subtract the value of imported material (customs value) from the ex-factory price. In most cases, the customs value of non originating material is the total amount it cost the producer to purchase the material and the cost of getting them at the first port of entry into the Member State where production process will be first carried out. Then divide the difference by the ex-factory price and convert the result to a percentage.

Formula

Ex-factory price – customs value of non originating material multiply by one hundred divide by Ex-factory price.

Example:

The producer sales his manufactured product for 100 units of account. The customs value of non-originating materials used in the finished product amounts to 30 units of account. To determine import content, the producer calculates it as follows:

$$\frac{(100-30) \times 100}{100}$$

$$= 70\%$$

Therefore, using the specific rule of chapter ... the added value on non originating material is 70% and the product.....because the rule says ...



To calculate the percentage value of non originating material in the finished product simply express the customs value as a percentage of ex-factory price.

Thus:

$$\frac{30 \times 100}{100}$$

= 30%.

Therefore using the product rule specific of chapter .... Non originating material constitutes 30% of the value of the finished product. Therefore the product .... Because the rule says ...

#### **4. Non- Originating Materials**

Non originating materials are:

- Materials or components imported from a non SADC country; or
- Materials produced in a SADC country but, do not meet the rule of origin.

#### **5. Documentary evidence (Proof of Origin and transport documentation)**

The following documentary evidence to support the fulfillment of the above conditions should be produced to the Customs authorities of the importing Member State:

- (a) Certificate of Origin duly signed by the exporter and authenticated with a seal and signature by the designated authorities of the country of export:
  - (i) giving an exact description of the products;
  - (ii) Origin criteria
  - (iii) Consignee and consignor

Where the producer is not the exporter such producer must furnish the exporter with a declaration (Producer declaration) as stipulated in Appendix III of the Trade Protocol, declaring that the goods qualify as originating.

- (b) a single transport document covering the passage from the exporting member State through the country of transit; or
- (c) a certificate issued by the Customs authorities of the country of transit:
  - (i) giving an exact description of the products;
  - (ii) stating the dates of unloading and reloading of the products, and where applicable, the names of the ships or other means of transport used; and

- (iii) certifying the conditions under which the products remained in the transit country.

## **6. Cumulative principle**

For purposes of determining origin of goods SADC Member States are considered as one territory (country). Therefore cumulation occurs when a product is manufactured from originating materials in one or more Member State e.g. Sugar cane harvested in Swaziland, crushed in South Africa and refined in Zimbabwe. or Zimbabwe may import sugar cane from Swaziland, crush and refine it, sugar the end product, will be regarded as originating in Zimbabwe.

## **7. De minimis rule/ Value tolerance**

The SADC Trade Protocol provides relief when a product does not qualify as originating only because some non-originating material of little value fails to meet the minimum percentage in terms of value criteria. If the value of the non-originating material in question is no more than 10% of ex-works price<sup>1</sup> of item, resulting deemed originating regardless of other requirements mandating use of specific SADC sources input(s) of working/processing requirements(albeit not if it causes the item to exceed the mandatory maximum value percentages for not originating materials).

### **Example**

A product uses two materials, A and B, and both non-originating materials. As a result of its transformation into the finished product, A makes the required HS classification change but B does not, Because B does not make the required change, the finished product will not qualify **unless** the value of B is no more than 10% of the ex-works price of the item.

### **Note**

The *Value Tolerance* Rule is not applicable to HS headings 50 –63, 87 and 98.

## **8. Treatment of Material and accessories**

- a) Packing materials and containers for retail sale

Packaging materials and containers in which goods are packed for retail sale and classified as one with the good should not be taken into account when determining whether all non- originating materials used have undergone the applicable tariff change and if the good is subject to value percentage content, the value of such packaging material and container should be taken into account in calculating value percentage content.

b) Tools, parts and accessories

Accessories, parts and tools are considered as one with the good only if these are imported together with the good and the price is included in that good and such is what normally constitute the standard equipment customary included in the sale of the kind of article.

### **9. Split consignments**

Unassembled or disassembled articles, which for transport or production reasons may have to be exported at different times shall for purposes of granting preference be treated as one article.

This means that upon importation of the first consignment the importer should agree with the Customs authorities to treat goods as one article and hence a single proof of origin (certificate) should be produced.

### **10. Processes not Conferring Originating Status**

Annex I, Rule 3 of the Trade Protocol (**processes not conferring origin**) specifies a number of processes that do not confer originating status on goods made from non-originating materials even though the working carried out results in a change in the HS tariff heading(s) of the materials. These include:

- Packing, Packaging and other preparations for shipping and for sales;
- Mere dilution, blending and other types of mixing;
- Simple assembly or combining operations;
- Other minor operations;
- Slaughter of animals.

**Note:**

A combination of two or more insufficient processing operations does not confer origin, even if the product specific rules of origin have been satisfied. However all operations carried out by the producer on a given product shall be considered together when determining whether the combined operations are to be regarded as insufficient within the meaning of rule 3 annex I.

## **11. MMTZ Special dispensation**

This dispensation exempts MMTZ from fulfilling the product specific rule of origin on Textiles and Garment Products shipped to SACU destinations

The rules for products falling within Harmonized System Chapters 50 – 63 (textiles and garments) specify two origin criteria, one criterion covering the generality of trade within the region and the other (less demanding) for goods shipped from:

**MMTZ** (Malawi, Mozambique, Tanzania and Zambia) to **SACU** destinations (the Republic of South Africa, Botswana, Swaziland, Lesotho and Namibia).

These, therefore, constitute an exception to the general rule of the SADC Rules of Origin Regime that there is only one specific rule for each product in the tariff list.

When textiles and garments are processed from non-originating materials and components only one step manufacturing process in MMTZ for export to SACU is required instead of the normal two step manufacturing processes.

Processes Not Conferring Origin

## **12. Penalties**

Penalties shall be imposed on any person who issues or causes to be issued a document which contains incorrect information for the purpose of obtaining preferential treatment.

## **13. Step by step guide to determining origin status of manufactured goods**

To determine whether a product qualifies as an originating good under the SADC FTA rules of origin, follow these steps.

### **Step 1**

Was the product last processed in one of the SADC FTA countries?

If **yes**, go to step 2.

If **no**, the product does not qualify.

## **Step 2**

Do **any** of the materials or components used in the product originate from outside a SADC FTA country?

If **yes**, go to step 3.

(If you do not know the origin of any material, you have to assume it does not originate in a SADC FTA country.)

If **no**, the product qualifies. Go to Step 8.

## **Step 3**

Determine the HS classification number of the product being imported into **SADC FTA Country**. Usually, the six-digit, subheading level is sufficient.

## **Step 4**

Using the HS classification number, identify the specific rule of origin in **Appendix I** of **Annex I** that applies to the product.

## **Step 5**

Determine the HS classification of the non-originating materials or components you used to produce the product in a SADC FTA country.

## **Step 6**

Does the change from the HS classification of the non-originating materials to the HS classification of the product imported into the SADC FTA country meet the classification change required in the specific rule of origin you identified in Step 4 ?

If **yes**, the HS classification change requirement is met. Go to Step 7.

If **no**, the product does not qualify, unless it falls under certain exemptions. If the value of the non-originating materials that do not meet the HS classification change requirement is not more than 10% of the ex-works price of the item, the value tolerance exemption may apply, and the product may qualify as an originating product, if it meets all other requirements of the rule of origin.

## **Step 7**

Does the specific rule contain an RVC test ?

If **no**, and the HS classification change requirement is met, it qualifies as an originating product. Go to Step 8.

If **yes**, do the RVC test to establish the ex-factory price of the product.

### **Step 8**

Complete the *Certificate of Origin* if the product is originating.

## **14. PROCEDURES**

### **14.1 Why you need to be registered**

All producers of goods wishing to export under preference should be registered with the relevant Designated Issuing Authority in the Member State.

Registration will ensure that only approved goods originating in the member States and exported by companies operating within the SADC region benefit from preferential tariff treatment. This will eliminate the possibility of third –country products from benefiting from the tariff preferences offered under the SADC preferential trade arrangement.

### **14.2 Proof of Origin**

Goods that have been accepted as meeting all the requirements of the Rules of Origin are entitled to a SADC Certificate of Origin, a specimen of which appears at Annex I.

The Certificate should be issued by the Designated Issuing Authority in the exporting Member State, which is either the Ministry of Trade, Customs/Revenue Authority or Chamber of Commerce.

The certificate of origin should be attached to the import goods declaration to enable the Customs authorities of the importing Member State to grant preferential tariff treatment to the shipment.

### **14.3 What should an exporter do to obtain a certificate of origin?**

An exporter in a SADC Member State intending to export goods to another Member State and desiring to have such goods granted preferential tariff treatment in the importing Member State must obtain a certificate of origin from the authority in his country who has been designated to issue such certificates.

The certificate, when presented by the importer to the Customs Authorities in the importing Member State will serve as evidence of their originating status and hence enable them to be accorded preferential tariff treatment that is being sought.

An exporter who has been registered by the Designated Authority of a member State should do the following:

- (i) Ensure that the product(s) for which he is seeking a certificate have been approved, as per his letter of approval.

- (ii) Complete a certificate of Origin for each shipment based on his letter of approval issued by the Designated Issuing Authority.
- (iii) Quote his registration number in the appropriate box of the certificate.
- (iv) Attach the certificate of origin to the export bill of entry.
- (v) The export declaration, together with the certificate of origin and other supporting documents should be submitted to the Designated Authority for authorization of the export.

#### **14.4 SADC Certificate of Origin**

#### **14.5 Who can fill it in?**

The producer/exporter should complete the Certificate, as he is the person who has the facts about the originating status of the goods to be exported.



**SADC CERTIFICATE OF ORIGIN**

Registration NO:..... 1. Exporter (Name and Office Address)		3. Country Ref. No. (e.g. ZW 000001) <b>SOUTHERN AFRICAN DEVELOPMENT COMMUNITY (SADC)</b> <b>CERTIFICATE OF ORIGIN</b>				
2. Consignee (Name and Office Address)		4. Particulars of transport:				
6. Marks and numbers; number and kind of package, description of goods:		7. Customs Tariff No.		8. Origin Criterion (See overleaf)	9. Gross weigh other quantity	10. Invoice No. and date
(i) Marks and Nos	(ii) Description of goods					
11. DECLARATION BY EXPORTER/SUPPLIER  I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate, and are originating in ..... (Country)  Place and date: .....  ..... Signature		12. CERTIFICATION OF ORIGIN Declaration Certified:  <div style="border: 1px solid black; width: 100px; height: 80px; margin: 0 auto;"></div> (Origin Stamp and Signature)  Certificate of Customs or Other Designated Authority		13. FOR CUSTOMS PURPOSES  Export Document No: .....  Date: .....  Customs Office: .....  Country: .....  Date: .....  ..... Signature <div style="border: 2px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> <b>Stamp</b> </div>		

<p><b>A. REQUEST FOR VERIFICATION</b></p> <p>Verification of the authenticity and accuracy of this certificate is requested for the following reasons:</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p style="text-align: center;">(Place and date)</p> <p>.....</p> <p style="text-align: center;">(Signature and Stamp)</p>	<p><b>B. RESULT OF VERIFICATION</b></p> <p>Verification carried out shows that this certificate was issued by the Customs Office or designated authority indicated and that the information contained therein:</p> <div style="border: 1px solid black; width: 100px; height: 30px; margin: 5px 0;"></div> <p style="margin-left: 100px;">is accurate: or</p> <div style="border: 1px solid black; width: 100px; height: 30px; margin: 5px 0;"></div> <p style="margin-left: 100px;">at the requirement as to the accuracy (delete whichever not applicable)</p> <p>Insert X in the appropriate box</p> <p>.....</p> <p style="text-align: center;">(Place and date)</p> <p>.....</p> <p style="text-align: center;">(Signature and Stamp)</p>
---	--

**INSTRUCTIONS FOR COMPLETING THE SADC CERTIFICATE OF ORIGIN**

b. The numbered boxes of the certificate must be completed as follows:<sup>5</sup>

Draw a horizontal line under the only or final item in box 6 and rule through the unused space with a Z-shaped line or otherwise cross it through.

**Box 1**

The exporter must be a natural person ordinarily resident in any of the Member State a person whose place of business or the place of business of which is in that Member State. In addition to the name and address of the exporter, the registration number should be inserted.

**Box 7**

Insert the tariff heading (six digit code) in respect of each line of goods described in Box 8.

**Box 2**

Insert the name and office address of the consignee in the country of destination.

**Box 8**

Insert "P" for goods wholly produced or "S" for goods with imported inputs.

**Box 3**

Indicates the country code and the certificate reference number.

**Box 9**

Insert metric measures.

**Box 4**

Insert particulars of transport from export bill of entry.

**Box 10**

Invoices must be serially numbered and the dates and numbers reflected in this box.

**Box 5**

To be completed by the issuing authority inserting one of the following endorsements where necessary:

- (i) "Duplicate" (where application is made for a duplicate SCO)
- (ii) "issued retrospectively" (where the goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof)

**Box 11**

- a) The initials and surname and designation of the person signing the certificate must be stated below the signature.
- b) The certificate is signed on behalf of an exporter or supplier, the name of the clearing agent must be stated below the signature.
- c) The signature must not be mechanically reproduced or made with a rubber stamp.

**Box 6**

- enter item numbers and identifying marks and numbers on the packages in the space on the left-hand side of the box.
- if the packages are not marked, state "No marks and numbers" or "as addressed"
- the quantity stated must agree with the quantities on the invoice, for example 100 cartons.
- no space must be left between items.

**Box 12**

This must be filled by Customs or any Designated Authority. The officer of the authority must print his/her initials and surname below his/her signature and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him/her for this purpose and has been circulated to the Customs Administration in all Member States.

**Box 13**

Insert the export document number and date and other particulars.

**NOTE:**

1. Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate.
2. The goods must be identified by giving a reasonably full commercial description and in order for the appropriate tariff heading to be determined.
3. For goods in bulk that are not packed, insert "in bulk"
4. If both originating and non-originating goods are packed together, describe only the originating goods and add at the end "Part contents only"

**NOTE:**

The officer must print his/her initials and surname below his signature and date stamp the certificate.

The SCO shall be rendered invalid –

- a) If any entered particulars are incorrect and not in accordance with these rules;
- b) If it contains any erasures or words written over one another;
- c) If altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialed by the person who completed the certificate and endorsed by the officer who signs the certificate

## DECLARATION BY PRODUCER

I the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....  
.....  
.....  
.....

SUBMIT the following supporting documents <sup>(1)</sup>

.....  
.....  
.....  
.....

**UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspections of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;**

REQUEST the issue of the attached certificate for these goods.

.....  
(Place and date)

.....  
(Signature)

<sup>(1)</sup> For example, import documents, movement certificates, manufacture's declarations, etc. Referring to the products used in manufacture or to the goods re-exported in the same state.

## 15. Need more information

For any enquiries, please contact the SADC FTA Information Desk

<b>COUNTRY</b>	<b>CONTACT</b>	<b>ADDRESS</b>
Angola	Technical director	P.O. Box 1254. Luanda
Telephone Number	Fax	e-mail address
244 2 395795	244 2 339490/396393	
<b>COUNTRY</b>	<b>CONTACT</b>	<b>ADDRESS</b>
Botswana	Mrs. D. J. Motlaleng	P/Bag 0041, Gaborone
<b>TELEPHONE NUMBER</b>	<b>FAX NUMBER</b>	<b>E-MAIL ADDRESS</b>
267 322855/2642207	267 322781	
<b>COUNTRY</b>	<b>CONTACT</b>	<b>ADDRESS</b>
Lesotho	Director of Customs & Excise	PO Box 891, Maseru 100
<b>TELEPHONE NUMBER</b>	<b>FAX NUMBER</b>	<b>E-MAIL ADDRESS</b>
266 310390	266 313796	<a href="mailto:ntlai@finance.gov.ls">ntlai@finance.gov.ls</a>
<b>COUNTRY</b>	<b>CONTACT</b>	<b>ADDRESS</b>
Malawi	Assistant Deputy Commissioner	P/B 247, Blantyre
<b>TELEPHONE NUMBER</b>	<b>FAX NUMBER</b>	<b>E-MAIL ADDRESS</b>
265 620844	265 62004 8	<a href="mailto:mrahq@malawi.net">mrahq@malawi.net</a>
<b>COUNTRY</b>	<b>CONTACT</b>	<b>ADDRESS</b>
Mozambique	Tariff & Valuation	
<b>TELEPHONE NUMBER</b>	<b>FAX NUMBER</b>	<b>E-MAIL ADDRESS</b>
258 1 307438/313552	258 1 307439	<a href="mailto:isawkii@teledata.mz">isawkii@teledata.mz</a>
<b>COUNTRY</b>	<b>CONTACT</b>	<b>ADDRESS</b>
Namibia	Caroline T. !Nowases	P/B 13185, Windhoek
<b>TELEPHONE NUMBER</b>	<b>FAX NUMBER</b>	<b>E-MAIL ADDRESS</b>
264 2092005/6	264 61 254510	
<b>COUNTRY</b>	<b>CONTACT</b>	<b>ADDRESS</b>
South Africa	Customs Operations	P. Bag X923. Pretoria, 0001
<b>TELEPHONE NUMBER</b>	<b>FAX NUMBER</b>	<b>E-MAIL ADDRESS</b>
27 12 4224000	27 12 422 6902/03	<a href="mailto:esetabola@sars.gov.za">esetabola@sars.gov.za</a>
<b>COUNTRY</b>	<b>CONTACT</b>	<b>ADDRESS</b>
Swaziland	Commissioner of Customs & Excise	P/B Mbabane
<b>TELEPHONE NUMBER</b>	<b>FAX NUMBER</b>	<b>E-MAIL ADDRESS</b>
268 4045370/3	268 4040774	<a href="mailto:swazicustoms@hotmail.com">swazicustoms@hotmail.com</a>
<b>COUNTRY</b>	<b>CONTACT</b>	<b>ADDRESS</b>
Tanzania	Customs and Excise	Dar es Salaam
<b>TELEPHONE NUMBER</b>	<b>FAX NUMBER</b>	<b>E-MAIL ADDRESS</b>
255 22 2111615	255 22 2138878	<a href="mailto:Semtana6@hotmail.com">Semtan6@hotmail.com</a>
<b>COUNTRY</b>	<b>CONTACT</b>	<b>ADDRESS</b>
Zambia	Assistant Commissioner	P/Bag E635, Lusaka
<b>TELEPHONE NUMBER</b>	<b>FAX NUMBER</b>	<b>E-MAIL ADDRESS</b>
260 01 238796/222130	260 01 222130/221923	<a href="mailto:mwelap@zra.org.zm">mwelap@zra.org.zm</a>
<b>COUNTRY</b>	<b>CONTACT</b>	<b>ADDRESS</b>
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