

ASSURANCE REPORT OF THE INDEPENDENT < AUDITOR¹ OR ASSURANCE PROVIDER²> OF <NAME OF APPLICANT> TO THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION OF SOUTH AFRICA (ITAC) IN CONNECTION WITH AN APPLICATION FOR IMPORT REBATE CREDIT CERTIFICATES (IRCCs) IN TERMS OF THE MOTOR INDUSTRY DEVELOPMENT PROGRAMME (MIDP)

We have performed our independent assurance engagement on the accompanying Application and supporting schedules, for Import Rebate Credit Certificates (the Application) of <insert name of applicant> (the applicant) with Claim Reference No. <insert reference number if applicable> dated <insert date> amounting to R <insert face value of the application>. This Application has been prepared in accordance with the requirements of the MIDP and the guidance set out in the *Detailed Information on Import Rebate Credit Certificates (IRCCs)* (*Info Doc E/2005*)³ issued by the ITAC, (the Guidelines). We have initialled the Application for identification purposes.

Management's responsibility

Management <The directors /The members /The owner>⁴ of <insert name of applicant> is responsible for the preparation of the Application in accordance with the MIDP and the Guidelines. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation of the Application that are sufficient to ensure that the Application is free from material misstatement, whether due to fraud or error.

<Auditor/Assurance> provider's responsibility

Our responsibility is to express our conclusion on the Application based on our assurance engagement. We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. This Standard requires that we comply with ethical requirements and that we plan and perform the engagement to obtain reasonable assurance about whether the Application is free from material misstatement.

Basis of our work and inherent limitations

Our assurance engagement involves performing procedures to obtain sufficient appropriate evidence that the amounts and disclosures in the Application are in compliance with the criteria set out in the MIDP and the Guidelines. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the information contained in the Application, whether due to fraud or error. In making those risk assessments we consider internal control relevant to the company's preparation of the Application in order to design procedures that are appropriate in the circumstances, including the Illustrative Audit Procedures set out in Annexure D5A of the Guidelines and such additional assurance procedures as we considered necessary in the circumstances. Our procedures were not for the purpose of expressing an opinion on the effectiveness of the applicant's internal control.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Conclusion

On the basis of our work performed, in our opinion, the Application for IRCCs of <insert name of applicant> with Claim Reference No. <insert reference number if applicable> dated <insert date> amounting to R <insert face value of the application> has been prepared, in all material respects, in accordance with the requirements of the MIDP and the Guidelines.

Restriction in use and distribution of this report

Our report is solely for the information of the ITAC to assess this Application for IRCCs and should be used only for this purpose. This report may not be disclosed to a third party, or quoted or referred to, without our prior written consent.

¹ Auditor is a registered auditor who is the appointed auditor of the entity

² Assurance provider is a registered auditor who is not the appointed auditor of the entity

³ Insert latest available version of the Information Document: *Detailed Information on Import Rebate Credit Certificates (IRCCs)* issued by the ITAC.

⁴This should ordinarily refer to the person who has signed the D6 Annexure

Name

Chartered Accountant (SA)

Registered Auditor

Director/Partner

Address

Date