

Instructions for completing the power of attorney form.

Please only complete the following sections of the form

- a. Full name and surname (1st block)
- b. Id number (2nd block)
- c. Capacity (e.g. member/director/ representative taxpayer etc.)
 - ✓ Please complete the applicable tax numbers as indicated.
 - ✓ Please leave the “reasons for being unable to attend to tax affairs” section blank.
 - ✓ Please complete the place and date of signature and sign the document.
 - ✓ Have 2 witnesses sign the document where indicated.
 - ✓ A certified copy of the person signing this Power of attorney form must also be sent to us.

This document together with certified copy of the person who signed the document posted to

**PO Box 11849
Centurion
0046**

Faxed or scan and e-mailed copies will NOT be accepted.

DIRECTORS:



General Power of Attorney

SARS
0800 00 (7277)
www.sars.gov.za

To whom it may concern

I, the undersigned []
ID/Passport: [] in my capacity as []
hereby appoint [], ID: []
in his / her capacity as [] to be my representative, with the power
and authority to act on my behalf in respect of my tax affairs, and in my name and on my behalf to make any
enquiries or to complete or sign the necessary returns or other documents regarding my tax affairs (delete
whichever is not applicable).

My tax numbers:

Income Tax [] PAYE no 7 []
SDL no L [] UIF no U []
VAT no 4 []

I am unable to attend to my tax affairs due to the following:

[]
[]
[]

This power of attorney does not authorise the abovementioned representative to:

- 1. Change my banking details used by SARS to pay refunds due to me; except in the exceptional cases listed below under Notes, point 4;
2. Receive any payment from SARS on my behalf;
3. On my behalf lodge an objection against any assessment, appeal to the Tax Board or Court, participate in alternative dispute resolution or conclude a settlement, without the separate power of attorney referred to in rule 4(d)(ii) of the dispute resolution rules issued in terms of section 107A of the Income Tax Act, 1962.

This is done and executed at [] on this [] day of [] 20 [] .

Signature: _____

As witnesses:

- 1. _____ Full name: []
2. _____ Full name: []

Notes:

- 1. Only the original copy of this document is acceptable and must be presented on every visit to SARS.
2. This document is valid for 2 years; however a new Power of Attorney (POA) must be produced every time a change of bank details is requested for exceptional case.
3. Where the representative is anyone other than a registered Tax Practitioner and the query does not relate to change of bank details, an original ID document of the taxpayer represented and taxpayer representative is required.
4. The POA is acceptable in the following exceptional cases where a query relates to change of bank details.
• Any estate due to death or sequestration;
• Taxpayer who is incapacitated / terminally ill;
• Taxpayer who is a non-resident (emigrant, expatriate, foreigner and temporarily outside the Republic);
• Taxpayer who is imprisoned; and
• Minor child.

Refer to the external guide on the changing of bank details for more information on the POA requirements for changing bank details at www.sars.gov.za