SOUTH AFRICAN REVENUE SERVICE

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