

**E-FILING MANDATE**

Name of company/trust: .....

Ck/deed number: .....

Yearend: .....

(name of Company & Ck number & Yearend) the undersigned, wish/ to mandate MBS Accounting Services (Pty) Ltd ck no 2013/027685/07

To register and submit tax returns and related documents for the taxes indicated below to SARS through the medium of the SARS eFiling service on my/our behalf, subject to the terms and conditions as set out hereunder.

Type of tax:	INCOME TAX		PROVISIONAL TAX		VAT		PAYE/ UIF/SDL	
eFiling functions required	YES	NO	YES	NO	YES	NO	YES	NO
Reference No: Company								
Banking details Please provide	Name of Bank – _____		_____		_____		_____	
	Branch name – _____		_____		_____		_____	
	Branch code – _____		_____		_____		_____	
	Bank number – _____		_____		_____		_____	
	Type of account – _____		_____		_____		_____	

**1. DEFINITIONS**

The headings of the clauses in this Mandate are for reference purposes only and shall not be used in the interpretation of nor modify or amplify the terms of this Mandate or any of its clauses. Unless a contrary intention clearly appears the following terms shall have the following meanings assigned to them:

- 1.1 “eFiler” means MBS Accounting Services CC and its authorised personnel;
- 1.2 “eFiling service” means the electronic interchange of tax documents and payments through the SARS eFiling website;
- 1.3 “Mandate” means this written Mandate;
- 1.4 “SARS” means the South African Revenue Service;
- 1.5 “SARS eFiling Terms and Conditions” means the terms and conditions found on the SARS eFiling website on the date of signature of this Mandate by the Taxpayer;
- 1.6 “SARS eFiling website” means the website that may be accessed at <http://www.sarsefiling.co.za>; and
- 1.7 “Taxpayer” means..... [name]

**2. AGENT**

The Taxpayer hereby appoints the eFiler as its duly authorized agent to compile, complete and submit the Taxpayer’s tax returns to SARS for and on behalf of the Taxpayer. Without in any way limiting the generality of the foregoing, the Taxpayer hereby instructs the eFiler:

- 2.1 to register on the eFiling service for and on behalf of the Taxpayer;
- 2.2 to use the eFiling service for and on behalf of the Taxpayer;
- 2.3 to compile, complete and submit the Taxpayer’s tax returns to SARS through the eFiling service, using only such information as has been received by the eFiler from the Taxpayer; and
- 2.4 to submit information to SARS through the eFiling service only once the Taxpayer has confirmed to the eFiler in writing that the information to be submitted is a true and correct reflection of the information provided by the Taxpayer to the eFiler.

### **3. TAXPAYER'S OBLIGATIONS**

- 3.1 The Taxpayer acknowledges and agrees that, notwithstanding the appointment of the eFiler as its agent, the Taxpayer remains liable to SARS for the due and timeous fulfilment of all the Taxpayer's obligations towards SARS.
- 3.2 The Taxpayer warrants that all information provided by the Taxpayer to the eFiler to compile, complete and submit the Taxpayer's various tax returns to SARS for and on behalf of the Taxpayer, shall be true and correct.
- 3.3 The Taxpayer shall, promptly upon request by the eFiler and taking due and proper account of any deadlines for submission to SARS, review the information proposed to be submitted by the eFiler to SARS and deliver to the eFiler in writing either -
  - 3.3.1 confirmation that the information to be submitted is a true and correct reflection of the information provided by the Taxpayer to the eFiler; or
  - 3.3.2 notification of any amendments to be made to the proposed submission provided that in these circumstances, the provisions of this and clause 3.3 shall again apply until the provisions of clause 3.3.1 have been met.

### **4. REMUNERATION**

As consideration for the performance by the eFiler of this Mandate, the Taxpayer shall pay the eFiler such remuneration as is agreed upon between the eFiler and the Taxpayer.

### **5. INDEMNITY**

The Taxpayer hereby indemnifies and holds the eFiler and his/her officers, directors, staff and representatives harmless from any and all losses or damage of whatsoever nature, without limitation, arising directly or indirectly out of or in connection with any claim, demand or other proceeding arising from or consequential to:

- 5.1 the Taxpayer's failure to duly perform and fulfil its obligations towards SARS;
- 5.2 the provision by the Taxpayer of false, incorrect or inaccurate information to the eFiler;
- 5.3 the Taxpayer's breach of or failure to perform any of its duties or obligations in terms of this Mandate; and
- 5.4 the Taxpayer's breach of any warranty given in terms of this Mandate.

### **6. MINIMUM CONDITIONS AND TERMINATION OF MANDATE**

- 6.1 The minimum conditions for a Mandate in terms of the SARS eFiling Terms and Conditions are reflected in this Mandate.
- 6.2 SARS reserves the right to change the SARS eFiling Terms and Conditions at any time without prior notice.
  - 6.2.1 Any change to the SARS eFiling Terms and Conditions shall take effect 3 (three) months after the date that such changes are effected on the SARS eFiling website;
  - 6.2.2 the eFiler undertakes to disclose to the Taxpayer any change to the minimum conditions for a Mandate as prescribed by SARS within 3 (three) months from the date on which any such changes are effected on SARS' eFiling website; and
  - 6.2.3 such changes will be reflected in a Mandate between the Taxpayer and the eFiler within 3 (three) months after the date on which they are effected on SARS' e-filing website.
- 6.3 In the event that the Taxpayer and the eFiler are unwilling or unable to agree to the terms of a Mandate between them incorporating the minimum conditions for a Mandate in terms of the SARS eFiling Terms and Conditions as changed by SARS, the Taxpayer and the eFiler hereby agree that, notwithstanding anything seemingly to the contrary contained in this Mandate, this Mandate shall lapse with effect from the close of business on the business day immediately prior to the end of the 3 (three) month period referred to in clause 6.1.2 and neither of them shall have any claim or action against the other as a result of such lapsing.

6.4 The expiration or termination of this Mandate shall not affect any provisions of this Mandate that of necessity must continue to have effect after such expiration or termination, notwithstanding that the clauses themselves do not expressly provide for this.

**8. DOMICILIUM CITANDI ET EXECUTANDI**

The parties choose as their *domicilia citandi et executandi* for all purposes under this Mandate, the following addresses:

<b>eFiler:</b> MBS Accounting Services (Pty) Ltd (Tracey Myburgh – Accountant/Owner)			
<i>Physical:</i>	Manhattan House, First Floor, West Wing 1 Madison Avenue Aspen Lakes Ext 13 2190	<i>Postal:</i>	P O Box 1022 Mondeor Johannesburg 2110
<i>Phone:</i>	(011) 432-3737	<i>Fax:</i>	(011) 432-3739
<i>E-Mail:</i>	infocentre@mbservices.co.za	<i>Cell:</i>	082 458 9554
T&C apply: R320 excl vat will be payable should you leave MBS after status check has been done			
<b>Taxpayer: Details of Company only</b>			
<i>Physical:</i>		<i>Postal:</i>	
<i>Work:</i>		<i>Fax:</i>	
<i>E-Mail:</i>		<i>Cell:</i>	

SIGNED by the parties in the presence of the undersigned witnesses:

<b>For the Taxpayer: (member to sign)</b>		
<i>Name:</i>		
<i>Signature</i>		
<i>Date:</i>		
<i>Place:</i>		
<i>Witnesses:</i>	1.	2.
<b>For the E-filer:</b>		
<i>Name:</i>	On behalf of MBS Accounting Services (Pty) Ltd Tracey Myburgh (E-filing Tax Practitioner)	
<i>Signature</i>		
<i>Date:</i>		
<i>Place:</i>	Johannesburg	
<i>Witnesses:</i>	1. 	2. 