[INSERT OFFICER NAME]  
[INSERT PHYSICAL ADDRESS]  
[INSERT DATE]

The Board  
[INSERT COMPANY NAME]  
[INSERT REGISTERED ADDRESS]

Dear Members of The Board

**RE: CONSENT TO ACT AS PUBLIC OFFICER**

It is with great pleasure that I accept your offer to serve as Public Officer of [INSERT COMPANY NAME], Registration Number: [INSERT REGISTRATION NUMBER], ("**the Company**") in accordance with the provisions of The Tax Administration Act 28 of 2011 (as amended) ("**the Tax Act**").

**Eligibility to Act as Public Officer**

A person is eligible to be a public officer if the person is residing in the Republic of South Africa.

Section 246(1) of the Tax Act.

A public officer must be a person who is a senior official of the Company and is approved by the South African Revenue Service ("**SARS**").

Section 246(2)(a) of the Tax Act.

**Duties and Responsibilities**

A public officer is responsible for all matters relating to the Company under the Acts referred to in Section 4 read with Section 1 of the South African Revenue Services Act 34 of 1997 ("**SARS Act**"), excluding the Customs and Excise Act 91 of 1964 ("**the Tax Acts**").

The duties of a public officer may include:

1. the registration and deregistration of various forms of tax such as, inter alia, Corporate Income Tax, Pay-As-You-Earn ("**PAYE**") and Value-Added Tax ("**VAT**");
2. submitting tax returns and monthly employer declarations timely;
3. paying any taxes due to SARS timely;
4. accepting any notices served upon the Company; and
5. notifying SARS of any changes to the registered particulars of the Company such as the name, address, financial year end, bank details and more, within 21 business days of such change taking effect.

Section 246(5) read with Section 247(2) of the Tax Act.

A public officer is also responsible for acting on behalf of the Company in all matters relating to the Company under the Tax Acts, as everything done by the public officer while acting in their representative capacity will be regarded as having been done by the Company.

Section 246(6) of the Tax Act.

**Liability of a Public Officer**

A public officer will be held personally liable for all matters relating to the Company under the Tax Acts and, in the case of default, is subject to penalties for the Company's defaults.

Section 246(5) of the Tax Act.

If SARS is of the opinion that a person is no longer suitable to represent the Company as public officer, SARS may withdraw its approval.

Section 246(7) of the Tax Act.

**Consent to Act as Public Officer**

I, [INSERT OFFICER NAME], Identity Number: [INSERT IDENTITY NUMBER], hereby consent to act as Public Officer of the Company in accordance with the provisions of Section 246(1) of the Tax Act. I confirm that I am eligible and have familiarised myself with, understand and consider myself bound by the duties, responsibilities and liabilities of this office as set out by the Tax Act, Common Law and any other legislation which regulates this office from time to time.

Signed at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ on this \_\_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_\_\_\_\_\_

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**[INSERT OFFICER NAME]**