

# LEASEK

& PARTNERS

369 Queens Crescent • Lynnwood • PRETORIA

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☎ 012 348-6404 ☎ 012 348-6484

✉ pretoria@leask.co.za

## ONLINE FILING OF 2007 INCOME TAX RETURNS

To enable us to file your 2007 tax return electronically, we must register for e-filing before 31 January 2008.

We can only do this after you have given us a written mandate which sets out our respective responsibilities as well as terms and conditions of using the e-filing service.

The mandate is attached hereto for your consideration and signature on the last page. Please also insert your physical address and other contact details where indicated and arrange for signature by two witnesses.

Please fax or e-mail the mandate to us by 28<sup>th</sup> January AND forward the original copy by post.

Should you have any questions or concerns regarding e-filing, please contact any one of our partners or our tax department.

You can also visit the e-filing website at [www.sarsefiling.co.za](http://www.sarsefiling.co.za).

*Hierdie brief is ook in Afrikaans beskikbaar vanaf ons kantore.*

Partners: JD Leask • SW Meyer • GD Leask • SH Visser • DJ Kruger

**Chartered Accountants (SA) • Registered Accountants & Auditors  
Geoktrooieerde Rekenmeesters • Geregistreerde Rekenmeesters & Ouditeure**

also at:

GEORGE  
Heather Park Centre • Cnr Wilfontein- and Pine Roads •  
Heather Park • George  
☒ 2400 • George • 6530  
☎ 044 870-8600 ☎ 044 870-8601  
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BALLITO  
31 Balvista Centre • Compensation Beach Road  
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## eFILING MANDATE

### 1. DEFINITIONS

- 1.1. The headings of the clauses in this Mandate are for the purpose of convenience and reference only and shall not be used in the interpretation of nor modify nor amplify the terms of this Mandate nor any of its clauses. Unless a contrary intention clearly appears the following terms shall have the following meanings assigned to them and cognate expressions shall have corresponding meanings, namely:
  - 1.1.1. “**eFiler**” means LEASK & PARTNERS, Tax Practitioner registration number PR-4F2C31D, who has subscribed to SARS’ eFiling Services;
  - 1.1.2. “**eFiling Services**” means the electronic interchange of documents and payments relating to taxes with SARS through SARS’ e-filing website presently found at <http://www.sarsefiling.co.za/>;
  - 1.1.3. “**Mandate**” means this written mandate;
  - 1.1.4. “**Minimum Conditions**” means the minimum conditions described in clause 6;
  - 1.1.5. “**SARS**” means the South African Revenue Service;
  - 1.1.6. “**SARS eFiling Terms**” means the terms and conditions found at SARS’ e-filing website presently found at <http://www.sarsefiling.co.za/>; and
  - 1.1.7. “**Taxpayer**” means [Full name of client]\_\_\_\_\_.
- 1.2. When any number of days is prescribed in this Mandate, same shall be reckoned exclusively of the first and inclusively of the last day unless the last day falls on a Saturday, Sunday or public holiday, in which case the last day shall be the next succeeding day which is not a Saturday, Sunday or public holiday.
- 1.3. The expiration or termination of this Mandate shall not affect such of the provisions of this Mandate which of necessity must continue to have effect after such expiration or termination, notwithstanding that the clauses themselves do not expressly provide for this.
- 1.4. The rule of construction that a contract shall be interpreted against the party responsible for the drafting or preparation of the contract, shall not apply.

## **2. AGENT**

The Taxpayer hereby appoints the eFiler as its duly authorised agent to compile, complete and submit the Taxpayer's various tax returns to SARS for and on behalf of the Taxpayer. Without limiting the generality of the foregoing, the Taxpayer hereby instructs the eFiler:

- 2.1. to register for SARS' eFiling Services for and on behalf of the Taxpayer;
- 2.2. to use SARS' eFiling Services for and on behalf of the Taxpayer;
- 2.3. to use only such information as has been received by the eFiler from the Taxpayer to compile, complete and submit the Taxpayer's various tax returns to SARS by means of the eFiling Services;
- 2.4. not to submit any information to SARS by means of the eFiling Services unless and until the eFiler has obtained written confirmation from the Taxpayer that the information to be submitted is a true and correct reflection of the information provided by the Taxpayer to the eFiler; and
- 2.5. to disclose all income and information relevant thereto provided by the Taxpayer to the eFiler.

## **3. REMUNERATION**

No additional fee will be charged for the performance by the eFiler of this Mandate. The eFiler reserves the right to implement a fee for this service at a future date if necessary provided that the Taxpayer is given prior written notice thereof.

## **4. TAXPAYER'S OBLIGATIONS**

- 4.1. The Taxpayer acknowledges and agrees that notwithstanding the appointment of the eFiler as its agent as described in this Mandate, the Taxpayer shall be and remain liable to SARS for the due and timeous fulfilment of all of the Taxpayer's obligations towards SARS.
- 4.2. 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 both true and correct.
- 4.3. Promptly upon request by the eFiler, and taking due and proper account of any deadlines for submission, the Taxpayer shall review the information proposed to be submitted by the eFiler to SARS and shall immediately thereafter deliver to the eFiler either:
  - 4.3.1. written confirmation that the information to be submitted is a true and correct reflection of the information provided by the Taxpayer to the eFiler; or
  - 4.3.2. written advice identifying any incorrect or inaccurate information in the proposed submission together with the correct and accurate information to replace it, provided that in these circumstances, the provisions of this clause 4.3 shall again apply until the provisions of clause 4.3.1 have been met.

## **5. INDEMNITY**

The Taxpayer hereby indemnifies and holds the eFiler and its respective officers, directors, staff, successors, and assigns (in whose favour this constitutes a *stipulatio alteri*), harmless from any and all losses, damage, damages (including direct, indirect, special and consequential damages), liabilities, costs, expenses, fines, penalties, claims and all related costs and expenses (including legal fees on the scale as between attorney and own client, tracing and collection charges, costs of investigation, interest and penalties) arising directly or indirectly out of or in connection with any claim, demand, charge, action, cause of action or other proceeding arising from or consequential to:

- 5.1. the Taxpayer's failure to duly perform and fulfill 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 observe or 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. SARS MINIMUM CONDITIONS**

The Taxpayer hereby confirms that as at the date of signature of this Mandate by the Taxpayer, the minimum conditions prescribed by SARS to be incorporated into this Mandate are the following:

- 6.1. the eFiler acts as a duly authorised agent on behalf of the Taxpayer;
- 6.2. the Taxpayer will be liable to SARS for the due and timeous fulfilment of all the Taxpayer's obligations towards SARS;
- 6.3. any information submitted by the eFiler to SARS by means of the eFiling Services will be based on information received from the Taxpayer, and the Taxpayer is responsible for ensuring that such information is true and correct;
- 6.4. the eFiler will, before submitting information to SARS by means of the eFiling Services, obtain confirmation from the Taxpayer that the information to be submitted is a true and correct reflection of the information provided by the Taxpayer to the eFiler; and
- 6.5. the eFiler has disclosed to the Taxpayer the minimum conditions for a mandate in terms of clause 17.1 of SARS' website terms and conditions relating to e-filing of tax returns, and will further disclose any change to the minimum conditions within 3 (three) months after the date such changes are effected on SARS' e-filing website.

## **7. TERMINATION OF MANDATE**

- 7.1. It is recorded and both the Taxpayer and the eFiler acknowledge that:
  - 7.1.1. SARS has reserved the right to change the Minimum Conditions at any time and from time to time;

- 7.1.2. any such change to the Minimum Conditions must be effected to and reflected in a mandate between the Taxpayer and the eFiler within 3 (three) months after the date on which such changes are effected on SARS' e-filing website;
- 7.1.3. as between the Taxpayer and the eFiler, they may be unwilling or unable to agree to the terms of a mandate between them incorporating the Minimum Conditions as changed by SARS.
- 7.2. Accordingly, the Taxpayer and the eFiler hereby agree that in the event that SARS should change the Minimum Conditions and either of them be unwilling or unable to agree to the terms of a mandate between them incorporating the Minimum Conditions as changed by SARS, then, notwithstanding anything seemingly to the contrary contained in this Mandate, this Mandate shall lapse with effect from close of business on the business day immediately prior to end of the 3 (three) month period referred to in clause 7.1.2 and neither of them shall have any claim or action against the other as a result of such lapsing.

## **8. DOMICILIUM CITANDI ET EXECUTANDI**

- 8.1. The parties choose as their *domicilia citandi et executandi* for all purposes under this Mandate, whether in respect of notices or other documents or communications of whatsoever nature, the addresses recorded hereinafter.
- 8.2. Any notice or communication required or permitted to be given in terms of this Mandate shall be valid and effective only if in writing but it shall be competent to give notice by fax or e-mail.
- 8.3. Either party may by notice to the other party change the physical address chosen as its *domicilium citandi et executandi* to another physical address where postal delivery occurs in the Republic of South Africa or its postal address or its fax number or e-mail address, provided that the change shall become effective on the 5<sup>th</sup> (fifth) business day from the deemed receipt of the notice by the other party.
- 8.4. Any notice to a party:
- 8.4.1. sent by prepaid registered post (by airmail if appropriate) in a correctly addressed envelope to it at an address chosen as its *domicilium citandi et executandi* to which post is delivered shall be deemed to have been received on the 5<sup>th</sup> (fifth) business day after posting (unless the contrary is proved);
- 8.4.2. delivered by hand to a responsible person during ordinary business hours at the physical address chosen as its *domicilium citandi et executandi* shall be deemed to have been received on the day of delivery; or
- 8.4.3. sent by fax to its chosen fax number stipulated in clause 8.1, shall be deemed to have been received on the date of dispatch (unless the contrary is proved); or
- 8.4.4. sent by e-mail to its chosen e-mail address stipulated in clause 8.1, shall be deemed to have been received on the date of dispatch (unless the contrary is proved).

8.5. Notwithstanding anything to the contrary herein contained a written notice or communication actually received by a party shall be an adequate written notice or communication to it notwithstanding that it was not sent to or delivered at its chosen *domicilium citandi et executandi*.

**9. WHOLE AGREEMENT, NO AMENDMENT**

- 9.1. No amendment or consensual cancellation of this Mandate or any of its provisions or terms or of any agreement, bill of exchange or other document issued or executed pursuant to or in terms of this Agreement and no settlement of any disputes arising out of this Mandate and no extension of time, waiver or relaxation or suspension of any of the provisions or terms of this Mandate or of any agreement, bill of exchange or other document issued pursuant to or in terms of this Mandate shall be binding unless recorded in a written document signed by the parties (or in the case of an extension of time, waiver or relaxation or suspension, signed by the party granting such extension, waiver or relaxation). Any such extension, waiver or relaxation or suspension which is so given or made shall be strictly construed as relating strictly to the matter in respect whereof it was made or given.
- 9.2. No extension of time or waiver or relaxation of any of the provisions or terms of this Mandate or any agreement, bill of exchange or other document issued or executed pursuant to or in terms of this Mandate, shall operate as an estoppel against any Party in respect of its rights in terms of this Agreement, nor shall it operate so as to preclude such Party thereafter from exercising its rights strictly in accordance with this Mandate.
- 9.3. No failure or delay on the part of either Party in exercising any right, power or privilege in terms of this Mandate shall operate as a waiver thereof, nor shall any single or partial exercise of any right, power or privilege preclude any other or further exercise thereof or the exercise of any other right, power or privilege.

SIGNED by the parties and witnessed on the following dates and at the following places respectively:

**For: LEASK AND PARTNERS** who choose as their *domicilia citandi et executandi* the following address:

Physical: 369 Queens Crescent, Lynnwood, Pretoria, 0181

Postal: Po Box 11101, Hatfield, 0028

Fax: 012 3486404

e-Mail: pretoria@leask.co.za

Marked for the attention of Grant Leask

<u>DATE</u>	<u>PLACE</u>	<u>SIGNATURE</u>	<u>WITNESS</u>
_____	_____	_____	1. _____
			2. _____

For: \_\_\_\_\_ [*Taxpayers name*] who chooses as his/her *domicilia*  
*citandi et executandi* the following address:

Physical: \_\_\_\_\_

Postal: \_\_\_\_\_

Fax: \_\_\_\_\_ e-Mail: \_\_\_\_\_

Marked for the attention of \_\_\_\_\_

DATE

PLACE

SIGNATURE

WITNESS

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

1. \_\_\_\_\_

2. \_\_\_\_\_