



**Mandate for the completion of EMP 501/ IT3 reconciliation of employee earnings
IRP5 and IT3 certificates.**

Dear Sir/Madam

The South African Revenue Service has introduced measures to allow employers to account for their employee earnings on a biannual basis. It holds the employers responsible for providing the correct IRP5/IT3 certificates to their employees. Provided that all employee personal records are kept up to date at all times.

Failure to provide up to date records for each and every employee on your data base, timely, may cause unnecessary delays in the whole of the filing process, which gives rise to penalties and interest been charges on your employee's submissions to SARS.

Failure to provide SARS with a completed and properly balanced EMP501/ IT3 reconciliation in the prescribed format, and on time, will cause penalties and interest been charged to the employer, which is based on the entire PAYE paid over to SARS for all employees. This could amount to a substantial amount of money, which is an unnecessary expense.

Should you want us to compile and submit the necessary returns to SARS on your behalf, we are equipped to do so. The work involved in performing this operation will be charged accordingly. As we have no control over either your employment records, or your employees, you are notified that under no circumstances, will we be held liable for any penalties and interest which may be imposed by SARS, on the submission of your record. The responsibility for the correct and timeous information rests with yourself as employer. We, as your representatives, provide SARS with the information we are supplied with, in the manner required by SARS.

By signing the Mandate, you accept the conditions under which we have been engaged to perform this function on your behalf.

Thus signed for the client or on his/her behalf this _____ Day of _____ Month
_____ Year.

Client Signature

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MEMBER: JOHN ZOUMBOULIS B.COM, B. COMPT. ADV. DIP (INTL TAX), MASTERS DIP (INTL TAX) DIP, P.C.W., CFA (SA), FA (SA)
REGISTERED PROFESSIONAL ACCOUNTANTS (SA) AND TAX PRACTITIONERS SAIPA PRACTICE No 2702 SARS No. PRO2973B8

POWER OF ATTORNEY

Dear Sir/Madam

I, the undersigned _____ in my capacity as
(delete whichever is not applicable or complete blank space) taxpayer/ vendor/
representative taxpayer/vendor/employer, income tax number _____ and
VAT number (if applicable) _____ hereby nominate and appoint our tax
practitioner, John Zoumboulis and or the practitioners company Professional Financial
Consultants or their nominees in his/her/its capacity as Tax Practitioners to be my
representative with full power of authority to act on my behalf in respect of the lodging of
any Tax related Registration Document, any objection by me against any assessment of
whatever nature, appeal to the Tax Board or Court or participation in the alternative
dispute resolution in terms of the rules applicable to the dispute resolution process, as
contemplated in rule 4(d)(ii) of the rules issued in terms of section 107A of the Income
Tax Act, 1962, or any amendment thereto or related Act.

This done and executed at _____ on this Day _____ of
Month _____ Year _____.

Client Signature

AS WITNESSES:

1. _____ Full Name: _____
2. _____ Full Name: _____