

**AFFIDAVIT**

To: The South African institute of Chartered Accounts (SAICA)

I \_\_\_\_\_  
(Deponent's full name)

With ID number or Passport Number: \_\_\_\_\_  
(Deponent's ID or Passport number)

And Membership or Associateship number \_\_\_\_\_  
(Deponent's eight digit SAICA ID)

do hereby declare in accordance with the South African Revenue Service (SARS) '*Amended criteria for recognised controlling bodies relating to the registration and management of their tax practitioner members*' (17 May 2022) that I have not committed any of the crimes listed in section 240(3) of the Tax Administration Act No. 28 of 2011 (as amended from time to time):

- a) during the preceding five years been removed from a related profession by a 'controlling body' for serious misconduct;
- b) during the preceding five years been convicted (whether in the Republic or elsewhere) of—
  - i. theft, fraud, forgery or uttering a forged document, perjury or an offence under the Prevention and Combating of Corrupt Activities Act, 2004 (Act No. 12 of 2004); or
  - ii. any offence involving dishonesty, for which the person has been sentenced to a period of imprisonment exceeding two years without the option of a fine or to a fine exceeding the amount prescribed in the Adjustment of Fines Act, 1991 (Act No. 101 of 1991);
- c) during the preceding five years been convicted of a serious tax offence; or
- d) during the preceding 12 months has for an aggregate period of at least six months not been tax compliant to the extent referred to in section 256 (3) and has failed to—
  - i. demonstrate that he or she has been compliant for that period; or
  - ii. remedy the non-compliance, within the period specified in a notice by SARS.

\_\_\_\_\_  
(Deponent's signature)

THUS SIGNED and sworn before me at \_\_\_\_\_ on this \_\_\_\_\_ day of \_\_\_\_\_ by the Deponent who has acknowledged that he knows and understands the contents of this affidavit, that it is both true and correct to the best of his knowledge and belief, and that he has no objection taking the prescribed oath, and that he considers the prescribed oath to be binding on his conscience.

\_\_\_\_\_  
COMMISSIONER OF OATHS