



South African Revenue Service

NEW SARS POWER OF ATTORNEY (POA) TEMPLATE

SARS has replaced the Power of Attorney (POA) template with two new templates. The two new templates can be used as follows:

- **General Power of Attorney Form** - online POA template: for completion and print.
Please note all fields must be completed.
- **General Power of Attorney – Manual** - you can print a blank copy and complete by hand.

The POA is valid for two years and SARS requires that the original POA be produced on every visit to the SARS branch i.e. the original POA which was agreed to and signed by you and the taxpayer during your initial engagement. A new POA must be entered into after the two year validity period has expired. Both templates can be accessed on the SARS website: www.sars.gov.za under [All form/Legal](#).

In the event that your clerk or secretary acts on your behalf, a letter confirming that he/she has authority together with his/her original identity document/passport is required in addition to the required POA.

The new POA template is also applicable to the change of banking details. SARS will only accept a POA in the following exceptional circumstances:

- Any estate due to death or sequestration
- Taxpayer who is incapacitated / terminally ill/ imprisoned
- Taxpayer who is a non-resident (emigrant, expatriate, foreigner and temporarily outside the Republic)
- Taxpayer who is a minor child.

Only a tax practitioner can change taxpayer banking details in the above circumstances. This means that the authority to change banking details assigned to the tax practitioner by the taxpayer, cannot be delegated to a subordinate. The two year validity period does not apply to the change of banking details and a new POA is required in every instance where the tax practitioner is required to change taxpayer banking details in exceptional circumstances. A list of other required supporting documents for change of banking details can be accessed on the SARS website www.sars.gov.za under [All Publication/Change your Banking Details leaflet](#)

For more information, please visit your nearest SARS branch or call the SARS Contact Centre on 0800 00 SARS (7277).

Please note that SARS will never request a taxpayer's banking details in any correspondence that you receive per post, via email or SMS. SARS will also not send you hyperlinks to other websites - even those of banks. Please note that the SARS website does not have links to any banks. Should you wish to verify the authenticity of correspondence from SARS, kindly call the SARS Contact Centre on **0800 00 7277**. Information about the latest phishing scams and fraudulent emails abusing the SARS brand is regularly updated on the SARS website. Go to www.sars.gov.za for examples of these scams. Report all suspicious incidents to the SARS Anti-Corruption Hotline on **0800 00 2870** or email phishing@sars.gov.za