

Afrox House
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Republic of South Africa
Telephone: +27(11) 490-0400
Facsimile: +27(11) 490-0530
www.afrox.com

11 September 2014



Authorisation to email statements and invoices to “”

Dear Sir,

We hereby confirm that we will accept invoices and statements sent to us via e-mail as normal commercial documentation.

We understand that such e-mails will be sent to us in an encrypted format and if required Afrox will make available the software for normal use.

Further, we require you to send us a cover note on which the date, the sender’s and recipient’s details are available.

Until otherwise advised, the e-mail address to which these documentation is to be sent will be:

Customer’s details:

Customer name	
Customer account number	
Customer e-mail address	
Authorised by	

Customer Signature.....
Title.....
Name & Surname.....
Date

Contact No.

Afrox is part of The Linde Group

Directors: RJN Gearing* MS Huggon* (Chairman) BD Kimber (Managing Director) DM Lawrence NV Lila Qangule SN Maseko KDK Mokhele
M von Plotho** NA Thomson* CF Wells *
Company Secretary: C Singh

* British ** German

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Dear Sir:

RULING: VALUE-ADDED TAX: ELECTRONIC TAX INVOICES

The South African Revenue Service's requirements in regard to electronic tax invoices, credit and debit notes are as follows:

1. The tax invoices, debit or credit notes must contain the mandatory information for tax invoices, credit or debit notes as stipulated in sections 20(4), 21(4)(a) and 21(4)(b) respectively.
2. Documents must be transmitted in encrypted form of at least 128.
3. Both the supplier and the recipient of the supply must retain the documents in readable and encrypted form for a period of five years from the date of the supply.
4. If a service provider is used, he must also retain the documents for a period of five years.
5. Both the supplier and the recipient of the supply must have the necessary codes or other means available to enable SARS auditors to compare the documents in readable form with those in encrypted form.
6. The transmitted electronic document will constitute the original tax invoice, credit or debit note. Hard copies extracted from the system must bear the words "computer generated copy tax invoice", "computer generated copy credit note" or "computer generated copy debit note" thereon. All further copies must also bear such words.
7. The recipient of the supply must confirm in writing that he is prepared to accept electronic tax invoices, credit and debit notes under the conditions set out herein. Such authority must be retained by the supplier for a period of five years after the date of the last electronic document issued to the recipient.
8. No other tax invoice, credit or debit note may be issued in respect of the specific supply, unless such document is marked as a copy of the original document.

Yours faithfully,

Jan Storm

General Manager – Customer Service Centre

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