

# Administering of an Oath Governing Regulations

## 1. Preamble

As the pre-eminent professional association in South Africa which focuses solely on taxation, the following regulation has been adapted for administering an oath by members holding the membership of Master Tax Practitioner (SA), General Tax Practitioner (SA) and Tax Technician (SA).

## 2. Objectives

To communicate the regulations for administering an oath ex officio in terms of membership of the South African Institute of Tax Practitioners as envisaged under section 6 of the Justices of the Peace and Commissioners of Oaths Act, (Act No. 16 of 1963).

## 3. Scope of Application

Master Tax Practitioner (SA), General Tax Practitioner (SA) and Tax Technician (SA).

## 4. Regulations

4.1 An oath is administered by causing the deponent to utter the following words: "I swear that the contents of this declaration are true, so help me God whether he knows and understands the contents of the declaration;

4.2 Before a Commissioner of Oaths administers to any person the oath, he shall ask the

4.2. 1 whether he has any objection to taking the prescribed oath; and

4.2. 2 whether he considers the prescribed oath to be binding on his conscience.

4.3 If the deponent acknowledges that he knows and understands the contents of the declaration and informs the

Commissioner of Oaths that he does not have any objection to taking the oath and that he considers it to be binding on his conscience, the Commissioner of Oaths shall administer the oath prescribed by regulation.

4.4 If the deponent acknowledges that he knows and understands the contents of the declaration and informs the

Commissioner of Oaths that he does not consider the oath to be binding on his conscience the Commissioner of Oaths shall administer the affirmation.

4.5 The deponent shall sign the declaration in the presence of the Commissioner of Oaths.

4.6 If the deponent cannot write, he shall, in the presence of the Commissioner of Oaths, affix his mark at the foot of the declaration: Provided that if the Commissioner of Oaths has any doubt as to the deponent's inability

to write, he shall require such inability to be certified at the foot of the declaration by some other trustworthy person.

4.7 Below the deponent's signature or mark the Commissioner of Oaths shall certify that the deponent has acknowledged that he knows and understands the contents of the declaration and he shall state the manner, place and date of taking the declaration.

4.8 The Commissioner of Oaths shall

4.8. 1 sign the declaration and print his full name and business address below the signature; and

4.8. 2 state his designation and the area for which he holds his appointment or the office held by him if he holds his appointment ex officio.

4.9 A Commissioner of Oaths shall not charge any fee for administering any oath or affirmation or attesting any declaration.

4.10 A Commissioner of Oaths shall not administer an oath or affirmation relating to a matter in which he has an interest.

## 5. Example of Certificate Paragraph

The following is an example of the certification paragraph to be used by a Commissioner of Oaths:

At:

"I certify that the DEPONENT has acknowledged that he/she knows and understands the contents of this affidavit, that he/she does not have any objection to taking the oath, and that he/she considers it to be binding on his/her conscience, and which was sworn to and signed before me:

At:  on this day of  2013

administering oath complied with the regulations contained in Government Gazette No. R 1258 of 21 July 1972, as amended.

Signature: \_\_\_\_\_

COMMISSIONER OF OATHS  
SAIT Member Initials and Surname  
Ex Officio - MTP (SA)  
Commissioner of Oaths (RSA)  
Member business address