

TAX CLEARANCE CERTIFICATE

ISSUING AUTHORITY

REVENUE AGENCY: South African Revenue Service (SARS)

REGIONAL OFFICE: Cape Town Branch Office

OFFICE ADDRESS:

47 Strand Street
Cape Town, Western Cape 8000
South Africa

CERTIFICATE NUMBER: TCC/WC/2024/ARD-78945

ISSUE DATE: September 15, 2024

VALIDITY PERIOD: 12 months from issue date

TAXPAYER INFORMATION

COMPANY NAME: African Retail Distribution (Pty) Ltd

TAX REFERENCE NUMBER: 1234567890

VAT REGISTRATION NUMBER: 4987654321

PAYE REFERENCE NUMBER: 7123456789

REGISTERED ADDRESS:

456 Voortrekker Road, Parow Industrial
Cape Town, Western Cape 7500
South Africa

BUSINESS CLASSIFICATION: Retail Distribution and E-commerce Operations

INCORPORATION DATE: June 8, 2020

TAX COMPLIANCE STATUS

CORPORATE INCOME TAX

Status:  COMPLIANT

- Last Filed Return: 2024 Tax Year (IT14 Company Income Tax Return)
- Filing Date: July 31, 2024
- Assessment Status: Assessed and Accepted
- Outstanding Balance: R 0.00
- Next Filing Due: July 31, 2025

VALUE ADDED TAX (VAT)

Status:  COMPLIANT

- Filing Frequency: Monthly
- Last Filed Period: August 2024
- Filing Date: September 25, 2024
- Assessment Status: Current and Up-to-date
- Outstanding Balance: R 0.00
- Next Filing Due: October 25, 2024

EMPLOYEES' TAX (PAYE)

Status:  COMPLIANT

- Filing Frequency: Monthly
- Last Filed Period: August 2024
- Filing Date: September 7, 2024
- Assessment Status: Current
- Outstanding Balance: R 0.00
- Next Filing Due: October 7, 2024

UNEMPLOYMENT INSURANCE FUND (UIF)

Status:  COMPLIANT

- Filing Frequency: Monthly
- Last Filed Period: August 2024
- Assessment Status: Current

- Outstanding Balance: R 0.00

SKILLS DEVELOPMENT LEVY (SDL)




Status:  COMPLIANT

- Filing Frequency: Monthly
- Last Filed Period: August 2024
- Assessment Status: Current
- Outstanding Balance: R 0.00




DETAILED COMPLIANCE HISTORY

LAST 3 YEARS FILING HISTORY




2024 Tax Year

Tax Type	Due Date	Filed Date	Status	Amount Paid
Corporate Income Tax	Jul 31, 2024	Jul 31, 2024	 On Time	R 12,022,000
VAT Returns	Monthly	All Filed	 Current	R 42,450,000
PAYE/UIF/SDL	Monthly	All Filed	 Current	R 16,200,000

2023 Tax Year

Tax Type	Due Date	Filed Date	Status	Amount Paid
Corporate Income Tax	Jul 31, 2023	Jul 28, 2023	 On Time	R 9,699,000
VAT Returns	Monthly	All Filed	 Current	R 35,620,000
PAYE/UIF/SDL	Monthly	All Filed	 Current	R 14,250,000

2022 Tax Year

Tax Type	Due Date	Filed Date	Status	Amount Paid
Corporate Income Tax	Jul 31, 2022	Jul 25, 2022	 On Time	R 7,890,000
VAT Returns	Monthly	All Filed	 Current	R 29,740,000
PAYE/UIF/SDL	Monthly	All Filed	 Current	R 12,000,000

AUDIT & COMPLIANCE RECORD

TAX AUDITS

Last Audit: May 2023 - VAT Compliance Review **Audit Result:** No Adjustments Required **Compliance Rating:** Excellent **Next Scheduled Audit:** None Currently Scheduled

PENALTY & INTEREST HISTORY

Late Filing Penalties (Last 5 Years): None Late Payment Penalties (Last 5 Years): None Interest Charges (Last 5 Years): None

VOLUNTARY DISCLOSURE PROGRAM (VDP)

Participation: No voluntary disclosures required **Outstanding Issues:** None

CURRENT ACCOUNT BALANCES

AS OF SEPTEMBER 15, 2024

Account Type	Current Balance	Status
Corporate Income Tax	R 0.00	✔ Nil Balance
Value Added Tax (VAT)	R 0.00	✔ Nil Balance
PAYE/UIF/SDL	R 0.00	✔ Nil Balance
TOTAL OUTSTANDING	R 0.00	✔ ALL CLEAR

PROVISIONAL TAX STATUS

PROVISIONAL TAX PAYMENTS

2025 Tax Year Required Payments:

- August 31, 2024: R 3,005,500 ✔ Paid
- February 28, 2025: R 3,005,500 ⌚ Due

Status: Current on all required provisional tax payments

SPECIAL CERTIFICATIONS

GOOD STANDING CERTIFICATE

This certifies that African Retail Distribution (Pty) Ltd is in good standing with the South African Revenue Service and meets all requirements for:

- ✔ Government Tender Participation
- ✔ Import/Export License Maintenance
- ✔ Financial Institution Credit Applications
- ✔ Business Partnership Agreements
- ✔ Foreign Investment Approvals
- ✔ B-BBEE Certificate Renewal

COMPLIANCE RATINGS

Category	Rating	Score
Filing Timeliness	Excellent	100%
Payment History	Excellent	100%
Record Keeping	Very Good	95%
Cooperation	Excellent	100%
OVERALL RATING	EXCELLENT	98.75%

AUTHORIZED SIGNATURES

SARS OFFICER

Name: Nomfundo Patricia Mthembu **Position:** Senior Tax Compliance Officer **Employee ID:** SARS-WC-78945 **Phone:** +27 21 417 4000 **Email:** nmthembu@sars.gov.za **Signature:** [Official SARS Signature]
Date: September 15, 2024

SUPERVISORY APPROVAL

Name: Johan Pieter van Niekerk **Position:** Branch Manager - Compliance Division **Employee ID:** SARS-WC-12345 **Signature:** [Supervisory Signature] **Date:** September 15, 2024

VERIFICATION & AUTHENTICATION

CERTIFICATE VERIFICATION CODE: TCC-2024-ARD-VER-894567

ONLINE VERIFICATION: www.sars.gov.za/verify

- Enter Certificate Number: TCC/WC/2024/ARD-78945

- Enter Verification Code: TCC-2024-ARD-VER-894567

TELEPHONE VERIFICATION: 0800 00 7277 **Reference Number:** REF-ARD-2024-894567

TERMS & CONDITIONS

1. **VALIDITY:** This certificate is valid for 12 months from the date of issue
 2. **SCOPE:** Covers all South African tax obligations as of the issue date
 3. **UPDATES:** Certificate reflects tax status as of September 15, 2024
 4. **DISCLAIMER:** Future compliance depends on continued adherence to tax obligations
 5. **RENEWAL:** New certificate required after expiry for ongoing proof of compliance
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IMPORTANT NOTICE

This certificate confirms that as of the issue date, African Retail Distribution (Pty) Ltd has met all filing requirements and has no outstanding tax liabilities with the South African Revenue Service. This certificate does not guarantee future compliance or exempt the taxpayer from ongoing tax obligations.

For any questions regarding this certificate, please contact the issuing office using the reference number provided above.

[SOUTH AFRICAN REVENUE SERVICE OFFICIAL SEAL]

ELECTRONIC CERTIFICATE - ORIGINAL SIGNATURE ON FILE