



ASSOCIATION OF MUSLIM ACCOUNTANTS & LAWYERS

Suite 4 GMH Centre 32 West Riding Row Sherwood 4091
P.O. Box 1014 Wandsbeck Durban South Africa 3631

Npo 187-528

Tel: 031 – 2073381

E-mail: info@amal.co.za

Website: www.amal.co.za

11 April 2020

Honourable President Cyril Ramaphosa
President of the Republic of South Africa
presidentrsa@presidency.gov.za
abram@presidency.gov.za

Honourable Dr Nkosozena Dlamini Zuma
Minister of Co operative Governance and Traditional Affairs
MmaphakaT@ndmc.gov.za
zodwana@cogta.gov.za
info@cogta.gov.za

Dear Sir/Madam,

APPEAL FOR RECOGNITION AS AN ESSENTIAL SERVICE PROVIDER, RELIEF ito S 11B AND SARS MATTERS

The Association of Muslim Accountants and Lawyers (AMAL), a registered non profit organization with membership, services and free outreach programmes open to all regardless of race, colour, religion or creed as enshrined in our Constitution, is totally in support of the Presidents' declaration of a national state of disaster on 15th March 2020 in terms of S 27(1) of the Disaster Management Act 2002 in view of the of the magnitude and severity of the COVID-19 pandemic that has affected the world.

We are also fully supportive of the prudent and decisive *lockdown* as set out in Regulations 11 B(26TH March 2020) and the extension thereto announced by our President.

AMAL has been proactive in its approach and our public statement(26th March 2020) in support of the lockdown was duly noted by the Legal and Executive Services head in the Presidency(9th April 2020, letter to Mujlisul Ulema and Jusa through Zehir Omar Attorneys).

An unfortunate result of COVID-19 has been the devastating consequences for the economy and associated commercial activity with the Governor of the Reserve Bank and Government Ministers' announcing urgent and very welcome relief and assistance to affected businesses and employees.

In this catastrophic time, our role as a body of Accountants, Tax Practitioners & Lawyers has been to galvanise our membership to support and guide clients, primarily SMMEs as well as large business, through this unprecedented challenging times, to introduce prudent and decisive interventions to try maintain a going concern and weather the storm and more importantly to protect the jobs of millions of employees of our beautiful country.

Whilst the first lockdown announcement (26th March to 16th April) presented challenges, we implemented measures for our Members to help businesses navigate the difficult fiscal environment and to attend to efile returns timeously.

New challenges have now arisen as a consequence of the extension of the lockdown with our members mandating us to appeal the following relaxations, in full or part, to enable our Professionals to work side by side with Government to save jobs and businesses :

1. A declaration recognising the Accounting, Tax and Legal sectors as **Essential Services**
2. **S 11B relief** to allow for movement of our Practitioners to clients in need and to engage personally with the various stakeholders and government institutions to this end. With condition of appropriate social distancing and sufficient PPE.
3. We appeal to Treasury and the South African Revenue Services to consider including in the current relief basket, **concessions for the filing and payment of Vat(VAT201), Paye(EMP201) and Paye Recon(EMP501) returns due April 2020, May, June and July 2020 (lockdown sensitive).**

Our appeal is informed by the following pertinent factors, amongst others.

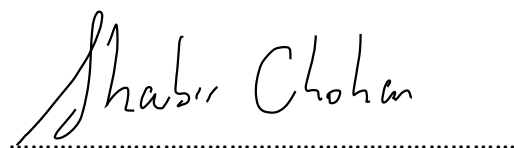
- a. Whilst our Accountants and Tax Practitioners scrambled to process and efile Vat and Paye returns following the 26th March lockdown, the inability to process Vat returns due in the month of April and the upcoming Paye and Paye reconciliation functions will render our clients unable to meet their statutory obligations if our Practitioners and key personnel are in lockdown
- b. Client records and information pertinent to the preparation and efilings of returns are either at client's physical business premises or Practitioners offices, both in lockdown.
- c. Many SMMEs do not have the Technical, IT and Data capturing capability to work or furnish supporting documents or communicate with us electronically and/or remotely.
- d. Regularly updated Tax Clearance Certificates is a Contractual obligation for many Businesses in contract/tender work. Defaulting on the TCC may result in litigation and/or loss of contract, exacerbating the threat to business income and the employment situation.
- e. An increasing daily demand from SMMEs for a 'sit down' consultation with Practitioners in respect of :
 - Candid advice and interventions to restructure the businesses to ensure survival now and its sustainability post Covid-19
 - Cash Flow Management Projections to support critical negotiations with key Suppliers and Debt Finance Houses

- Assistance and guidance to access the appropriate Government and other SMME funding recently introduced and associated budgeting, to avoid business rescue or liquidation.
- Paper work to access Department of Labour UIF relief to help employees for their sustenance and to provide for their families

Our Office Bearers are ready to meet at short notice to further motivate our appeal and look forward to a swift response.

Please receive this letter in the spirit of AMAL's intention to be part of the solution and to work side by side with like minded institutions and critical government departments to navigate this unprecedented terrain on behalf of all South Africans.

Yours in the spirit of Ubuntu and Thuma Mina



Shabir Chohan

Chairman

cc.

Honourable Fikile Mbalula
Minister of Transport
TransportMinistry@dot.gov.za
PaineA@dot.gov.za
HasaneE@dot.gov.za

Honourable Tito Titus Mboweni
media@treasury.gov.za
Noeline.Scholtz@treasury.gov.za

Mr Edward Kieswetter
Commissioner South African Revenue Services
krsmi@sars.gov.za
Minee Hendricks mhendricks@sars.gov.za