

EXTERNAL REFERENCE GUIDE FOR COMPLETION OF EMPLOYER REGISTRATION APPLICATION FORM

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1 SCOPE

- This document guides an Individual or an Entity to register as an Employer for Employees' Tax, SDL and / or UIF purposes.
- This document also guides an Individual or an Entity to amend / update the existing EMP registration details of an Employer at SARS for Employees' Tax, SDL and / or UIF.
- This document provides guidance on all EMP applications made for local Employers, Foreign Diplomatic Mission or Consular Post, or a Branch thereof.

2 REFERENCES

2.1 LEGISLATION

| TYPE OF REFERENCE | REFERENCE |
|---|---|
| Legislation and Rules administered by SARS: | Income Tax Act No. 58 of 1962: Paragraph 15 of the Fourth Schedule Skills Development Levy Act No. 9 of 1999: Section 5(1) Unemployment Insurance Contributions Act No. 4 of 2002: Section 10(1) |
| Other Legislation: | Diplomatic Immunities and Privileges Act No. 37 of 2001: Section 1 and 3 Immigration Act No. 13 of 2002: Section 9(1) Co-Operatives Act No. 14 of 2005 Close Corporations Act No. 69 of 1984 Companies Act No. 61 of 1973: Section 21 Public Service Act No.103 of 1994: Schedule 1, Schedule 2, Schedule 3 Public Finance Act No.1 of 1999: Schedule 3 South African Schools Act No. 84 of 1996 National Welfare Act No. 100 of 1978: Section 13(1) Trust Property Control Act No. 57 of 1988 Sectional Titles Act No 95. of 1986 |
| International Instruments: | Vienna Convention on Diplomatic Relations, 1961: Articles 1, 23, 33 and 38 Vienna Convention on Consular Relations, 1963: Articles 32 |

2.2 CROSS REFERENCES

| DOCUMENT # | DOCUMENT TITLE | APPLICABILITY |
|------------------|--|---------------|
| AS-EMP-08 | Manage EMP Registration or Amendment | All |
| AS-EMP-08-G1-A1 | Entity Categories / Nature of Person for EMP Registrations | All |
| AS-PAYE-05 | Guide for Employers In respect of Employee's Tax | All |
| AS-PAYE-05-G1 | Guide in respect of Employees' Tax Deduction Tables | All |
| AS-PAYE-05-G1-A1 | Weekly tax deduction tables | All |
| AS-PAYE-05-G1-A2 | Fortnightly tax deduction tables | All |
| AS-PAYE-05-G1-A3 | Monthly tax deduction tables | All |
| AS-PAYE-05-G1-A4 | Annual tax deduction tables | All |
| AS-PAYE-05-G2 | Guide for Employers in respect of Fringe Benefits | All |
| AS-PAYE-05-G3 | Guide for Employers in respect of Allowances | All |
| AS-PAYE-05-G3-A1 | Rate per kilometre schedule | All |
| AS-PAYE-05-G3-A2 | Subsistence Allowance in respect of Foreign Travel | All |
| AS-SDL-01 | Guide For Skills Development Levy | All |
| AS-UIF-01 | Guide For Unemployment Fund Contributions | All |

3 DEFINITIONS AND ACRONYMS

| | |
|---------------------------------|--|
| 4th Schedule | <ul style="list-style-type: none"> • Fourth Schedule to the Income Tax Act, No. 58 of 1962. |
| Association not for Gain | <ul style="list-style-type: none"> • Any religious institution of a public character; or any other society, association or organization, whether incorporated or not, which is carried on otherwise than for the purposes of profit or gain to any proprietor, member |

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| | or shareholder. This includes Friendly Societies regulated by the Financial Services Board (FSB) |
| Balance remuneration of | <ul style="list-style-type: none"> Any amount of remuneration after deducting the allowable deductions for Employees' Tax purposes. |
| CC | <ul style="list-style-type: none"> Close Corporation |
| Commissioner | <ul style="list-style-type: none"> Commissioner for the South African Revenue Service. |
| Co-Operative | <ul style="list-style-type: none"> A juristic person as defined in the Co-Operatives Act, 2005 (Act No. 14 of 2005) |
| Diplomatic employer | <ul style="list-style-type: none"> Any person in a foreign diplomatic or consular mission who has the authority or is responsible to pay any amount by way of remuneration to a locally recruited staff member under the provisions of any law. |
| EMP | <ul style="list-style-type: none"> Includes Employees' Tax, SDL and UIF |
| Employee | <ul style="list-style-type: none"> An employee is: <ul style="list-style-type: none"> Any person (other than a company) who receives any remuneration or to whom any remuneration accrues; Any person who receives any remuneration or to whom any remuneration accrues by reason of any services rendered by such person to or on behalf of a labour broker; Any labour broker; Any person or class or category of person whom the Minister of Finance by notice in the Gazette declares to be an employee for the purposes of this definition; Any personal service provider; and Any director of a private company. |
| Employees' Tax | <ul style="list-style-type: none"> The tax required to be deducted or withheld by an employer in terms of paragraph 2 of the 4th Schedule from remuneration paid or payable to an employee. |
| Employer | <ul style="list-style-type: none"> Any person (excluding any person not acting as a principal, but including any person acting in a fiduciary capacity or in his capacity as a trustee in an insolvent estate, an executor or an administrator of a benefit fund, pension fund, provident fund, retirement annuity fund or any other fund) who pays or is liable to pay to any person any amount by way of remuneration, and any person responsible for the payment of any amount by way of remuneration to any person under the provisions of any law or out of public funds (including the funds of any provincial councillor any administration or undertaking of the State) or out of funds voted by Parliament or a provincial council. |
| Foreign Government / Foreign Embassy | <ul style="list-style-type: none"> Persons from foreign countries based in embassies and consulates in South Africa |
| Foreign Individual | <ul style="list-style-type: none"> Individual who is neither a citizen nor a resident of the Republic |
| Loveable Amount | <ul style="list-style-type: none"> The total amount of remuneration which is liable to SDL (including remuneration of employees who earn less than the tax threshold) and after taking the following allowable deductions in terms of paragraph 2(4) of the 4th Schedule, which the employer has deducted for Employees' Tax purposes, into account – <ul style="list-style-type: none"> Allowable pension and retirement annuity fund contributions, Allowable premiums in respect of income insurance policies, Allowable medical scheme contributions, and Allowable donations. |
| Locally recruited staff | <ul style="list-style-type: none"> A South African national or permanent resident employed by a foreign diplomatic or consular mission |
| Net Remuneration | <ul style="list-style-type: none"> The balance of remuneration, excluding the following: <ul style="list-style-type: none"> Lump sum payments in terms of the Second Schedule to the Act paid by funds; |

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| | <ul style="list-style-type: none"> ▫ Gratuities paid by the employer on termination of service due to old age, ill-health or general reduction in personnel (retrenchment); ▫ Remuneration received by an employee who incurred deductible expenses in the production of income (the quantum of expenses can only be determine on assessment); ▫ Remuneration which is under the provisions of Section 7(2) deemed to be income that accrued to the spouse of the employee; ▫ Remuneration not derived from standard employment; or ▫ by way of an annuity provided or payable by a pension fund, pension preservation fund, provident fund, provident preservation fund or benefit fund; ▫ Remuneration paid or payable to a director of a company or member of a close corporation; ▫ Travel allowance which is subject to Employees' Tax (60% portion); ▫ An allowance granted to the holder of any public office, which is subject to Employees' Tax (50% portion); ▫ Remuneration derived by an employee in respect of which such employee is entitled to set off an assessed loss under Section 20(1); and ▫ Any retirement fund lump sum benefit or retirement fund lump sum withdrawal benefit. |
| NOP | Nature of person |
| Person | <ul style="list-style-type: none"> • Includes any public authority, any municipality, any company, any body of persons, the estate of any deceased or insolvent person and any trust fund. |
| Receiving state | <ul style="list-style-type: none"> • Republic of South Africa |
| Representative Employer | <ul style="list-style-type: none"> • A representative Employer is: <ul style="list-style-type: none"> ▫ in the case of a Company: <ul style="list-style-type: none"> ○ the public officer of that Company; or ○ the liquidator or judicial manager in the event of such Company being placed in liquidation or under judicial management; ▫ in the case of a Divisional council, municipal council, village management board or like authority or any body corporate or unincorporated (other than a Company or a Partnership), any manager, secretary, officer or other person responsible for paying remuneration on behalf of such council, board, authority or body; ▫ in the case of a legal person under legal disability, any guardian, curator, administrator or other person having the management or control of the affairs of the person under legal disability; ▫ in the case of any Employer who is not a resident in the Republic, any agent of such Employer having authority to pay remuneration; and ▫ In the case of a foreign mission, consular post, the head or a member of the diplomatic staff of such mission or post. |
| Republic | <ul style="list-style-type: none"> • The Republic of South Africa. |
| Resident | <ul style="list-style-type: none"> • Means any: <ul style="list-style-type: none"> ▫ natural person who is: <ul style="list-style-type: none"> ○ ordinarily resident in the Republic; or ○ not at any time during the relevant year of assessment ordinarily resident in the Republic, if that person was physically present in the Republic: <ul style="list-style-type: none"> ▪ for a period or periods exceeding 91 days in aggregate during the relevant year of assessment, as well as for a period or periods exceeding 91 days in aggregate during each of the five years of assessment preceding such year of assessment; and ▪ for a period or periods exceeding 549 days in aggregate during such five preceding years of assessment, in which case that person will be a resident with effect from the |

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| | <p>first day of that relevant year of assessment: Provided that —</p> <ul style="list-style-type: none"> ▪ a day shall include a part of a day, but shall not include any day that a person is in transit through the Republic between two places outside the Republic and that person does not formally enter the Republic through a “port of entry” as contemplated in section 9(1) of the Immigration Act (Act No. 13 of 2002), or at any other place as may be permitted by the Director General of the Department of Home Affairs or the Minister of Home Affairs in terms of that Act; and ▪ where a person who is a resident in terms of this subparagraph is physically outside the Republic for a continuous period of at least 330 full days immediately after the day on which such person ceases to be physically present in the Republic, such person shall be deemed not to have been a resident from the day on which such person so ceased to be physically present in the Republic; or □ person (other than a natural person) which is incorporated, established or formed in the Republic or which has its place of effective management in the Republic, but does not include any person who is deemed to be exclusively a resident of another country for purposes of the application of any agreement entered into between the governments of the Republic and that other country for the avoidance of double taxation. |
| Retirement Funds | <ul style="list-style-type: none"> • Pension, Provident and Annuity Funds regulated by the Financial Services Board (FSB) |
| SARS | <ul style="list-style-type: none"> • South African Revenue Service. |
| SETA | <ul style="list-style-type: none"> • Sector Education and Training Authority |
| SIC | <ul style="list-style-type: none"> • Standard Industrial Classification Code |
| SDL | <ul style="list-style-type: none"> • Skills Development Levy. |
| Sending state | <ul style="list-style-type: none"> • Foreign country |
| Standard employment | <ul style="list-style-type: none"> • Any employment where an employee (including scholars and students), is required to render services to a single employer for a period of at least 22 hours in every full week provided that no regard shall be had to: <ul style="list-style-type: none"> □ Periods of temporary absence of the employee due to leave or exceptional circumstances; or □ Any temporary reduction in working hours imposed by the employer, for instance due to a reduction in the demand of the company’s product, the employer imposes a temporary working week of less than 22 hours. |
| Tax year | <ul style="list-style-type: none"> • A period of twelve months ending on the last day of February |
| UIF | <ul style="list-style-type: none"> • Unemployment Insurance Fund. |
| Welfare Organisation | <ul style="list-style-type: none"> • Any public benefit organisation contemplated in paragraph (a) of the definition of “public benefit organisation” in section 30 (1) of the Income Tax Act that has been approved by the Commissioner in terms of section 30 (3) of that Act, if it carries on or intends to carry on any welfare activity determined by the Minister for purposes of this Act, relating to those activities that fall under the headings: <ul style="list-style-type: none"> □ welfare and humanitarian; □ health care; □ land and housing; □ education and development; or □ conservation, environment and animal welfare. |

4 BACKGROUND

4.1 LEGISLATION BACKGROUND

- In order to attain operational governance, Employers must adhere to the legislative requirements as provided for in paragraph 15 of the Fourth Schedule to the Income Tax Act, section 5 of the Skills Development Levies Act and / or section 10 of the Unemployment Insurance Contributions Act for Employees' Tax, SDL and / or UIF registration purposes.
- The requirements as contained in the application form for EMP registration give operational effect to the legislative policy.
- Every Employer who is obliged to register for Employees' Tax, SDL and / or UIF purposes must apply within 14 days after becoming an Employer to the Commissioner in the prescribed form (e.g. EMP101 or EMP102).
- The required supporting documents must accompany the prescribed application form when applying for registration.
- Diplomatic Employers may only register on a voluntary basis for Employees' Tax and / or UIF purposes as such diplomatic Employers (from a sending state) have in terms of the Vienna Convention immunity from the jurisdiction of the receiving state's laws.
- Diplomatic Employers who register on a voluntary basis for Employees' Tax and / or UIF purposes must apply to the Commissioner in the prescribed form (e.g. EMP101DIP or EMP102DIP).

4.2 CHANGING NATURE OF PERSON TO ESTATE

- An entity will not be allowed to register the first time as an Estate. The Nature of Person that the Employer was before becoming an Estate (e.g. Company, Partnership, Individual, etc.) should be captured.
- An application for amending to an Estate can be done by submitting a letter and giving reason for the conversion with the required supporting documentation attached.
- The following supporting documentation needs to be attached to the letter:
 - In the case of a Deceased Estate:
 - Certified copy of Death Certificate;
 - Death Notice in the Government Gazette;
 - Will;
 - If a valid will is not available, a Next of Kin affidavit;
 - Letters of Appointment as Executor;
 - Inventory.
 - In the case of an Liquidation / Sequestration (Insolvent Estate):
 - Provisional Court Order;
 - Final Court Order;
 - Letters of Appointment as Trustee/Liquidator;
 - Voluntary Liquidations you will require the resolution confirming it is liquidation through members or creditors. These matters must reflect the Registrar of Companies stamp of approval as required in terms of Section 200 of The Companies Act.

4.3 GENERAL RULES FOR COMPLETING THE APPLICATION FORM

- All instructions must be read before attempting to complete the application form.

- Should you experience any difficulty in completing the application form, you are welcome to contact the SARS contact centre (0800 00 7277).
- Write clearly, using a **blue** or **black** pen only.
- Use BLOCK LETTERS and write one character in each block, for example:

| | | | | |
|---|---|---|---|---|
| M | A | G | S | N |
|---|---|---|---|---|
- Place an X in the block applicable to your selection where choice blocks are applicable.
- Any alterations on the application form must be initialled.
- You are obliged to make a full and accurate disclosure of all relevant information on the application form. Misrepresentation, neglect, furnishing false information or non-submission of your application could lead to prosecution.
- The application must be signed by the applicant. If the application is not signed it will be considered as not having been received. This could result in unnecessary delays in registration or rejection by SARS.
- Once completed, you are required to submit the application in person to your local SARS Branch Office falling in the area where your business is situated.
- The turnaround time for the application to be processed will depend on successful validation and verification of information.
- Once the registration has been successfully processed, you will receive a registration certificate (EMP103).
- DO NOT write 'not applicable' or 'n/a'. If the information is not relevant, leave the blocks blank.

Note: An Employer is deemed not to have applied for registration until the application form has been completed in full and all the required information and documentation has been furnished.

5 LAYOUT OF APPLICATION FORMS

5.1 LAYOUT OF THE EMP 101

- The EMP101 registration application form consists of the following parts
 - Part 1: Business information;
 - Part 2: Residential / registered address;
 - Part 3: Particulars of two main partners;
 - Part 4: Liability particulars;
 - Part 5: Particulars of Representative Employer;
 - Part 6: Particulars of business;
 - Part 7: Particulars of exemptions;
 - Part 8: Particulars of external auditor / bookkeeper / accountant / tax practitioner;
 - Part 9: Banking particulars;
 - Part 10 Particulars of other branches / divisions;
 - Part 11: Declaration by Representative Employer; and
 - Part 12: Notes.
 - Supporting documents to be attached to the EMP101e registration.

5.2 LAYOUT OF THE EMP 102

- The EMP102 registration application form consists of the following parts:
 - Part 1: Liability particulars of branch;
 - Part 2: Branch / Division business information;
 - Part 3: Particulars of other branches / divisions;

- Part 4: Particulars of Exemptions; (where applicable)
- Part 5: Particulars of external auditor / bookkeeper / accountant / tax practitioner;
- Part 6: Banking particulars;
- Part 7: Declaration by representative Employer; and
- Part 8: Notes;
- Supporting documents to be attached to the EMP102e registration.

Note: The rules applicable to the fields on the EMP 101 will also be applicable to the corresponding fields on the EMP 102.

5.3 LAYOUT OF THE EMP 101DIP

- The EMP101DIP registration application form consists of the following parts:
 - Part 1: Particulars of foreign diplomatic or consular mission;
 - Part 2: Particulars of other branches / divisions;
 - Part 3: Employees' Tax and / or UIF liability particulars;
 - Part 4: Particulars of representative employer;
 - Part 5: Attachments required for registration purposes;
 - Part 6: Declaration by employer / representative employer; and
 - Part 7: Notes.

5.4 LAYOUT OF THE EMP 102DIP

- The EMP102DIP registration application form consists of the following parts:
 - Part 1: Particulars of foreign diplomatic or consular mission;
 - Part 2: Employees' Tax and / or UIF liability particulars;
 - Part 3: Particulars of representative employer;
 - Part 4: Attachments required for registration purposes;
 - Part 5: Declaration by employer / representative employer; and
 - Part 6: Notes.

Note: The rules applicable to the fields on the EMP 101DIP will also be applicable to the corresponding fields on the EMP102DIP.

6 RULES APPLICABLE TO THE FIELDS ON THE EMP101 / EMP102

6.1 PARTICULARS OF PERSON APPLYING / LIABLE FOR REGISTRATION

PLEASE USE BLOCK LETTERS

1. Business Information

Nature of person (select applicable nature of person) ●

| | | |
|---|---|--|
| A. Individual | G. Club | M. Unincorporated Body of Persons |
| B. Partnership | H. Welfare Organisation | N. Retirement Funds |
| C. Company/CC/Co-operative(CIPRO reg. entity) | I. Trust | O. Section Title Entity (Sectional Titles Act no. 95 of 1986 - non CIPRO Body Corporate) |
| D. Government/Public or Local authority | K. Foreign Individual | |
| E. Association not for gain | L. Foreign Governmental (foreign embassies) | |

Initials (only if nature of person is individual) ●

Surname or registered name (in the case of an individual, only the surname, and in the case of a partnership, company, etc. name of partnership, company, etc.)

●

●

Income tax no. ● Date of birth (DDMMCCYY) ●

ID no. ● Registration number of CO/CC /Trust/Fund ●

Registration number of co-operative ● VAT no. ●

If not South African resident state country of residence ●

● FOR OFFICE USE: Reason code ●

Country of issue (e.g. South Africa = ZAF) ● Passport no. ● Purpose of registration: PAYE/UIF SDL/UIF ●

Note: This part requires details of the entity requesting registration.

6.1.1 NATURE OF PERSON

- Indicate applicable letter for nature of person in the block provided on the right hand side, for example:
 - In case of an individual, an "A" will be completed in the box.
 - Refer to AS-EMP-08-G1-A1

6.1.2 INITIALS

- Where you have identified the nature of person as an individual, insert the initials of the individual in the blocks provided, for example:
 - If my names are Suzie Ann, my initials will be completed as:
- If the nature of the person is anything other than an individual, leave the blocks BLANK.

6.1.3 SURNAME OR REGISTERED NAME

- This refers to the legal name.
- In the case of an individual, only the surname.
- It may be different from the trading name your organisation trades under

- In the case of a partnership, company, etc, the business or organisation name that appears on all official / legal documents should be completed for example:

- Individual:

| | | | |
|---|---|---|--|
| N | E | L | |
|---|---|---|--|
- Company:

| | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|---|---|---|---|---|--|---|---|---|---|---|--|---|---|---|--|
| A | B | C | | S | H | O | E | S | | (| P | T | Y |) | | L | T | D | |
|---|---|---|--|---|---|---|---|---|--|---|---|---|---|---|--|---|---|---|--|
- Trust:

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|--|---|---|---|---|---|---|--|---|---|---|---|---|--|
| M | A | G | S | | F | A | M | I | L | Y | | T | R | U | S | T | |
|---|---|---|---|--|---|---|---|---|---|---|--|---|---|---|---|---|--|

6.1.4 INCOME TAX REFERENCE NUMBER

- Complete the Income Tax reference number of the applicant in the blocks provided.
- If your business is a partnership, record the Income Tax reference number of the most senior partner.
- Where the entity is not registered for Income Tax purposes, leave the blocks BLANK.

6.1.5 DATE OF BIRTH

- For an individual, complete the date of birth of the individual, for example:

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 0 | 5 | 0 | 5 | 1 | 9 | 7 | 5 |
|---|---|---|---|---|---|---|---|
- For entities other than an individual, leave the blocks blank. DO NOT write 'not applicable' or 'n/a'.

6.1.6 IDENTITY NUMBER

- For an individual, record the identity number of the individual.
- For entities other than an individual, leave the blocks blank. DO NOT write 'not applicable' or "n/a".

6.1.7 REGISTRATION NUMBER OF COMPANY / CC / TRUST / FUND

- The registration number is the number supplied by the Department of Trade and Industry on successful registration of the entity.
- Record the registration number of the entity in the blocks provided. Do not include any space, slash ("/") or dash ("-") signs.
- If the number provided is not valid, the processing of this application will be delayed.
- Where the entity is not classified as a company / CC / Trust / Fund and has no registration number, leave the blocks BLANK.

6.1.8 REGISTRATION NUMBER OF CO-OPERATIVE

- Record the registration number of the entity in the blocks provided. Do not include any space, slash ("/"), dash ("-") or other signs.
- Where the entity is not classified as a Co-Operative and has no registration number, leave the blocks BLANK.

6.1.9 VAT NUMBER

- Complete the VAT number of the applicant in the blocks provided.
- Where the entity has no registration number, leave the blocks BLANK.
- The VAT number is a ten digit number that starts with a 4 (already pre-populated on the form).

6.1.10 IF NOT SOUTH AFRICAN RESIDENT STATE COUNTRY OF RESIDENCE

- Where a person does not fall within the definition of a “resident” in terms of the Income Tax Act, 1962, that person is not a South African resident for tax purposes and needs to complete the country of residence.
- Where the person satisfies the definition of “resident”, leave the blocks BLANK.

6.1.11 COUNTRY OF ISSUE

- Refers to the code of the country in which the passport was applied for and issued.

6.1.12 PASSPORT NUMBER

- For an individual (not a RSA resident), complete the individual’s passport number in the blocks provided.
- For entities other than an individual, leave the blocks BLANK. DO NOT write ‘not applicable’ or ‘n/a’.

6.1.13 PURPOSE OF REGISTRATION

- Indicate purpose of the applicant in the blocks provided

Purpose of PAYE/ registration: UIF SDL/ UIF PAYE/ SDL/ UIF

6.2 RESIDENTIAL / REGISTERED ADDRESS

| 2. Residential/Registered Address | |
|---|--------------------------------|
| Residential address if individual and Registered address for other entity types | |
| Unit no. | Complex (if applicable) |
| Street no. | Street/Name of farm |
| Suburb/District | |
| City/Town | |
| Postal code | Cell no. |
| | Bus tel no. |
| Fax no. | Home tel no. (for individuals) |
| Contact email | |

Note: This part allows the applicant to provide information regarding the particulars of the individual’s address or registered address (as indicated on the registrations documents provided by CIPRO).

6.2.1 PHYSICAL ADDRESS, TELEPHONE NUMBER AND CELLULAR PHONE NUMBER

- The physical address in South Africa of the individual / registered business and not the post office box address must be provided.
- The contact telephone number should be completed with the area code.
- In addition the cellular phone number of the individual / registered business must be provided.

6.2.2 CONTACT EMAIL

- Use BLOCK LETTERS and print one character in each block, for example:

M A G S T R U S T @ D O T . C O . Z A

6.3 PARTICULARS OF TWO MAIN PARTNERS

| 3. Particulars of Two Main Partners | |
|---|--|
| Number of partners in partnership <input style="width: 40px;" type="text"/> ● | |
| A. Individual B. Partnership C. Company/CC/Co-operative(CIPRO reg. entity) D. Government/Public or Local authority E. Association not for gain | G. Club H. Welfare Organisation I. Trust K. Foreign Individual L. Foreign Governmental (foreign embassies) |
| M. Unincorporated Body of Persons N. Retirement Funds O. Section Title Entity (Sectional Titles Act no. 95 of 1986 - non CIPRO Body Corporate) | |
| Nature of person (select applicable nature of person) <input style="width: 20px;" type="text"/> ● | |
| Initials (only if nature of person is individual) <input style="width: 40px;" type="text"/> ● | |
| Surname/Company/Close Corporation or other name <input style="width: 100%; height: 20px;" type="text"/> ● <input style="width: 100%; height: 20px;" type="text"/> ● | |
| Identity no. <input style="width: 100%;" type="text"/> ● | Registration number of CO CC /Trust/Fund <input style="width: 100%;" type="text"/> ● |
| Date of birth (DDMMCCYY) <input style="width: 40px;" type="text"/> ● | Income tax reference number <input style="width: 40px;" type="text"/> ● |
| Registration number of co-operative <input style="width: 40px;" type="text"/> ● | Passport no. <input style="width: 40px;" type="text"/> ● |
| If not South African resident state country of residence <input style="width: 100%;" type="text"/> ● | |
| <input style="width: 100%; height: 20px;" type="text"/> ● | |
| Country of issue (e.g. South Africa = ZAF) <input style="width: 40px;" type="text"/> ● | |
| FOR OFFICE USE Reason code <input style="width: 20px;" type="text"/> ● | |
| Nature of person (select applicable nature of person) <input style="width: 20px;" type="text"/> ● | |
| Initials (only if nature of person is individual) <input style="width: 40px;" type="text"/> ● | |
| Surname/Company/Close Corporation or other name <input style="width: 100%; height: 20px;" type="text"/> ● <input style="width: 100%; height: 20px;" type="text"/> ● | |
| ID no. <input style="width: 100%;" type="text"/> ● | |
| Registration number of CO CC /Trust/Fund <input style="width: 100%;" type="text"/> ● | |
| Date of birth (DDMMCCYY) <input style="width: 40px;" type="text"/> ● | |
| Income tax reference number <input style="width: 40px;" type="text"/> ● | |
| Registration number of co-operative <input style="width: 40px;" type="text"/> ● | |
| Passport no. <input style="width: 40px;" type="text"/> ● | |
| If not South African resident state country of residence <input style="width: 100%;" type="text"/> ● | |
| <input style="width: 100%; height: 20px;" type="text"/> ● | |
| Country of issue (e.g. South Africa = ZAF) <input style="width: 40px;" type="text"/> ● | |
| FOR OFFICE USE Reason code <input style="width: 20px;" type="text"/> ● | |

Note: This section collects information about the individuals associated with the business.

- The type of associates for whom details must be completed are:

- Companies (including CC) - the 2 most senior directors / members (individuals);
 - Partnerships - the 2 most senior partners (may be individuals, companies, trusts or a combination);
 - Trusts - the 2 most senior trustees (may be individuals or companies); and
 - Other organisations - the 2 most senior office bearers (individuals).
- For guidance on how to complete this section, refer to 6.1 above.

6.4 LIABILITY PARTICULARS

| 4. Liability Particulars | |
|---|--|
| Preferred language | English <input type="checkbox"/> Afrikaans <input checked="" type="checkbox"/> |
| Date on which the business commenced/will commence (DDMMCCYY) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Date on which the employer became/will become liable for registration for PAYE/UIF (DDMMCCYY) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Date on which the employer became/will become liable for registration for SDL/UIF (DDMMCCYY) | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Payroll Information: Estimated payroll for the following 12 month period | R <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Number of employees on which estimated payroll is based | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

Note: This part determines the date from which the employer is liable to pay Employees' Tax, SDL and / or UIF.

6.4.1 DATE ON WHICH THE BUSINESS COMMENCED / WILL COMMENCE

- Complete the date your business started or will start. This date should be when your business first had or will have transactions.

6.4.2 DATE ON WHICH THE EMPLOYER BECAME / WILL BECOME LIABLE FOR REGISTRATION FOR PAYE / UIF

- If the employer must register for Employees' Tax purposes, this field must be completed.

Note: When registering for Employees' Tax purposes, the employer will also be registered for UIF purposes.

6.4.3 DATE ON WHICH THE EMPLOYER BECAME / WILL BECOME LIABLE FOR REGISTRATION FOR SDL / UIF

- If the employer must register for SDL purposes, this field must be completed.

Note: When registering for SDL purposes, the employer will also be register for UIF purposes.

6.5 PARTICULARS OF REPRESENTATIVE EMPLOYER

| 5. Particulars of Representative Employer | |
|---|--|
| <p>The representative employer is a natural person residing in South Africa who is, according to paragraph 16 of the Fourth Schedule to the Income Tax Act 58 of 1962, responsible for performing the duties of the employer as required by the said schedule. Not applicable to individuals except if the individual is not a SA resident.</p> | |
| Initials | <input type="text"/> |
| Sumame | <input type="text"/> |
| <p>Capacity: Public Officer <input type="checkbox"/> Trustee/Curator/Liquidator/Executor/Administrator/Judicial manager <input type="checkbox"/> Partner <input type="checkbox"/> Treasurer <input type="checkbox"/> Officer for Municipality/Public Authority/Manager / Secretary / Council / Board <input type="checkbox"/></p> | |
| <p>Physical address in South Africa (not postal box number)</p> | |
| Unit no. | <input type="text"/> Complex (if applicable) <input type="text"/> |
| Street no. | <input type="text"/> Street/Name of farm <input type="text"/> |
| Suburb/District | <input type="text"/> |
| City/Town | <input type="text"/> |
| Postal code | <input type="text"/> Tel no. <input type="text"/> Fax no. <input type="text"/> |
| Cell no. | <input type="text"/> ID no. <input type="text"/> |
| Passport no. | <input type="text"/> for the representative Employer Country of Issue (e.g. South Africa = ZAF) <input type="text"/> |
| Contact email | <input type="text"/> |
| <p>Representative employers must ensure that they are familiar with the provisions of the Fourth Schedule to the Income Tax Act</p> | |

Note: The representative employer is a natural person residing in South Africa who is, in terms of paragraph 16 of the Fourth Schedule of the Income Tax Act 58 of 1962 responsible for performing the duties of the employer as required by said Schedule. (Not applicable to individuals except if the individuals is not SA resident).

- If an employer is not a natural person, it is necessary to determine who is responsible for performing the duties and obligations. This person is referred to as a representative employer and is responsible for performing the duties imposed by the Act on the person whom they represent.
- Before you provide information in this part, read the table below to determine who the correct representative employer is in relation to the nature of the applicant.
- The following persons are responsible for performing the duties imposed by the person whom they represent:

| INSTITUTION | CAPACITY | DEFINITION |
|-------------|----------------|--|
| A company | Public officer | The nominee that holds a post of responsibility in the company, such as managing director, manager, shareholder or secretary or as appointed in default by the Commissioner. The appointment of an auditor or attorney who is not an employee of the company may not be accepted unless the assessing officer is satisfied that there are special circumstance warranting such appointment and then only if the registered address of the company is that of such auditor or attorney. |

| INSTITUTION | CAPACITY | DEFINITION |
|---|------------------------------------|--|
| Any company in liquidation | Liquidator | The person duly appointed to carry out liquidation. |
| Any public authority | Accounting Officer | Any person responsible for accounting for receipt or payment of money under any law or for the receipt or payment of public funds on behalf of such public authority |
| Any local authority | Accounting Officer | Any person responsible for accounting for receipt or payment of money under any law or for the receipt or payment of funds on behalf of such local authority. |
| Any corporate or unincorporated body, other than a company | Treasurer | A person appointed to administer or manage the financial assets and liabilities. |
| A person under legal disability | Guardian, curator or administrator | A person legally responsible for someone unable to manage their own affairs. |
| A deceased person or his / her estate | Executor or administrator | A person appointed by the testator to carry out the terms of the will. |
| An insolvent person or his / her estate | Trustee or administrator | An individual or member of a board given powers of administration of property in trust with a legal obligation to administer it solely for the purposes specified. |
| A divisional council, municipal council or village management board | Manager, secretary or officer | A person responsible for paying remuneration on behalf of the council or board. |
| Foreign mission or consular post | Head, officer or staff member | The head of the mission or post or a staff member of the mission or post having authority to pay remuneration |

6.5.1 INITIALS

- Insert the initials of the representative employer in the blocks provided.

6.5.2 SURNAME

- Insert the surname of the representative employer in the blocks provided.

6.5.3 CAPACITY

- Determine the capacity of the representative employer by utilising the table above.
- Place an "X" in the relevant choice block.
- The capacity indicated in this field must be the same as completed in part 12 of the application form.

6.5.4 PHYSICAL ADDRESS, TELEPHONE NUMBER AND CELLULAR PHONE NUMBER

- The physical address in South Africa of the representative employer and not the post office box address must be provided.
- The contact telephone number should be completed with the area code.
- In addition the cellular phone number of the representative employer must be provided.

6.5.5 E-MAIL ADDRESS

- Use BLOCK LETTERS and print one character in each block.

6.5.6 ID / PASSPORT NUMBER

- Insert the identity number or passport number of the representative employer in the blocks provided.

6.6 PARTICULARS OF BUSINESS (CONTINUE)

6.6.1 TRADING OR OTHER NAME

- The trading name is the name under which your business trades. It is also the name known by your suppliers or customers and it may be different from your business' legal name.
- If the trading name is the same as the legal name, rewrite the name but DO NOT write "as above", "not applicable" or N / A".
- If your business has more than one trading name, provide the trading name for the main activity in the blocks provided and a separate list of all other trading names as an annexure to the application form.

6.6.2 PHYSICAL ADDRESS, TELEPHONE NUMBER, CELLULAR PHONE NUMBER AND POSTAL ADDRESS

- The physical address in South Africa of the employer and not the post office box address must be provided.
- Similarly, the telephone number at the physical address must also be furnished. Where there is no landline telephone number, write an alternate contact telephone, (if applicable) or cellular phone number in the cellular phone number field.
- The facsimile number need not be physically situated at the place of business and serves as an alternate means of contact. (e.g. facsimile messages). If you have a "086" facsimile number, complete the "086" as the area code and the rest of the number as the facsimile number.
- The postal address of the employer must be provided.

6.6.3 E-MAIL ADDRESS AND WEBSITE ADDRESS

- Use BLOCK LETTERS and print one character in each block.
- For your website address, print it exactly as it appears on your website using UPPER CASE and lower case where necessary.

6.6.4 TRADE CLASSIFICATION CODES

- Refer to brochure – VAT / PAYE 403 available on the SARS website, www.sars.gov.za, to see which activity and division codes are applicable to your business.

6.6.5 STATE MAIN SECTOR AND ACTIVITY

- The main sector and activity from which the applicant derives the majority of its business income must be described.

6.6.6 SETA CLASSIFICATION CODES (SETA CODE AND CHAMBER/SIC CODE)

- **In order to ensure that the application for registration for SDL is processed, the valid classification SETA/SIC codes must be completed.**

- Where the SETA/SCI classification codes have not been completed on the application for registration; the SDL payments will not be allocated to the National Skills Fund and the relevant SETA. This will also mean that no Levy Grant can be paid to the employer by the relevant SETA. Even where an employer apply to be registered for Employees' Tax and UIF purposes only, the SETA/SIC classification codes **must** be completed.
- These codes are can be obtained from the Quick guide for SDL (AS-SDL-01) which is available on the SARS website.
- Access the Quick SDL guide through the following path: www.sars.gov.za > Skills Development Levy (SDL) > AS-SDL01 – Guide for SDL – External.
- These codes can be obtained from the Quick guide for SDL which is available on SARS' website.

6.7 PARTICULARS OF EXEMPTIONS (WHERE APPLICABLE)

- This part is only applicable for SDL exemption purposes.
- If the entity is not liable for SDL, the relevant entity must be selected with an "X".
- Where an employer falls within any one of the following categories, such employer will be exempt from the payment of SDL although he / she is still obliged to register in terms of section 5(6) of the SDL Act and the relevant category must be indicated with an "X":
 - Any National / Provincial Public Service employer.
 - Any Public Benefit Organisation which is exempt from the payment of SDL in terms of section 4(c) of the SDL Act and has received a letter of exemption from the SARS Tax Exemption Unit.
 - Any National / Provincial Public entity, if more than 80% of its expenditure is defrayed from funds voted by Parliament.
 - Any Municipality in respect of which a certificate of exemption has been granted.

6.8 PARTICULARS OF EXTERNAL AUDITOR / BOOKKEEPER / ACCOUNTANT / TAX PRACTITIONER (Where applicable)

| 8. Particulars of external auditor/bookkeeper/accountant/tax practitioner (where applicable) | | | |
|--|----------------------|---------------------------------------|----------------------|
| Initials | <input type="text"/> | | |
| Surname/Company name | <input type="text"/> | | |
| Unit no. | <input type="text"/> | Complex (if applicable) | <input type="text"/> |
| Street no. | <input type="text"/> | Street/Name of farm | <input type="text"/> |
| Suburb/District | <input type="text"/> | | |
| City/Town | <input type="text"/> | | |
| Postal code | <input type="text"/> | Tel no. | <input type="text"/> |
| | | Fax no. | <input type="text"/> |
| Cell no. | <input type="text"/> | Tax practitioner registration no. PR- | <input type="text"/> |
| Contact email | <input type="text"/> | | |

- Complete this block with the personal details of either:
 - The external auditor of the organisation;

- The bookkeeper of the organisation;
 - The accountant of the organisation; or
 - Tax practitioner.
- If you do your own books, leave these blocks blank.

6.9 BANKING PARTICULARS (MUST BE A REGISTERED BANK IN SOUTH AFRICA)

| 10 Banking particulars (Must be a registered bank in South Africa) | |
|--|---|
| Type of account: | Current <input type="checkbox"/> Savings/Transmission <input type="checkbox"/> • Branch no. <input style="width: 50px;" type="text"/> |
| Account no. | <input style="width: 90%; height: 20px;" type="text"/> |
| Account holder name | <input style="width: 90%; height: 20px;" type="text"/> |
| Account holder relationship: | In name of business <input type="checkbox"/> Third party <input type="checkbox"/> • |

- The banking details account must be at a recognised financial institution located in South Africa. This part allows the employer to provide SARS with the banking details of the business.
- The following banking particulars (optional field) be completed:
 - Type of account;
 - Bank branch number;
 - Account number;
 - Legal person or trading name of the account holder(must correspond to part 1);
 - Account holder relationship.

6.10 PARTICULARS OF OTHER BRANCHES / DIVISIONS

| 11. Particulars of other branches/divisions | |
|---|--|
| State the number of branches/divisions if separate branches/divisions also exist in the RSA | <input style="width: 40px;" type="text"/> |
| State the number of branches/divisions for which separate registration is required. | <input style="width: 40px;" type="text"/> |
| Furnish the trading or other name and/or PAYE number(s) of ALL branches/divisions including those for which an application for separate registration will be made on an EMP102e form: | |
| Name | <input style="width: 90%; height: 20px;" type="text"/> |
| VAT no. | 4 <input style="width: 40px;" type="text"/> |
| Name | <input style="width: 90%; height: 20px;" type="text"/> |
| VAT no. | 4 <input style="width: 40px;" type="text"/> |
| Name | <input style="width: 90%; height: 20px;" type="text"/> |
| VAT no. | 4 <input style="width: 40px;" type="text"/> |
| Name | <input style="width: 90%; height: 20px;" type="text"/> |
| VAT no. | 4 <input style="width: 40px;" type="text"/> |
| Name | <input style="width: 90%; height: 20px;" type="text"/> |
| VAT no. | 4 <input style="width: 40px;" type="text"/> |

6.11 DECLARATION OF REPRESENTATIVE EMPLOYER

I declare that:
 (i) I am the representative employer and that the information furnished herein is true and correct and that all required documents are attached and,
 (ii) I am fully aware of my duties and responsibilities as per the fourth schedule to the Income Tax Act 58 of 1962.

| | | | | | | | | | | |
|------|-----------|-------------------------------------|---|---|---|---|------|---|---|---|
| | | | C | C | Y | Y | M | M | D | D |
| Name | Signature | Capacity of Representative Employer | | | | | Date | | | |

- This part is a declaration by the employer or the representative employer affirming that the information supplied in this application is true and correct and that all required documents are attached when submitted to SARS. It is also an affirmation by the employer or the representative employer that he / she is aware of his / her duties and responsibilities in terms of paragraph 16 of the 4th Schedule.
- Once you have completed this application, you are required to read the declaration. When you are satisfied that all of the information provided in the application is accurate and complete, the application form must be signed and dated in addition to recording the name and capacity of the representative employer.

6.12 NOTES

1. Please read "Guide for Employers iro Employees' Tax for more information regarding Employees' Tax. Available on the SARS website: www.sars.gov.za
2. An employer is deemed not to have applied for registration until the application form has been completed in full and all the required information and documentation has been furnished.
3. A EMP 103 Registration Certificate confirming the registration number(s) will only be issued upon successful verification and validation.

- It is recommended that all persons applying for Employee's tax, SDL and /or UIF registration read the:
 - Guide for employers in respect of Employees' Tax for a detailed guidance pertaining to Employees' Tax;
 - Quick reference guide for SDL for a detailed guidance pertaining to SDL; and
 - Quick reference guide for UIF for a detailed guidance pertaining to UIF.
- The relevant guides are available on SARS' website: www.sars.gov.za.
- An EMP103 Registration Certificate confirming the reference number(s) will only be issued upon successful registration.

6.13 ATTACHMENTS REQUIRED OF PERSON APPLYING FOR REGISTRATION (PLEASE TICK BLOCKS FOR THE DOCUMENTS ATTACHED)

1. Nature of Person = A (Individual):

- 1.1 Certified copy of ID/Marriage Certificate for the individual
- 1.2 Original cancelled cheque or original letter from the banker
- 1.3 Letter of Authority – If EMP101e application is presented by registered Tax practitioner, to authorise the tax practitioner to act on behalf of the employer
- 1.4 Recent copy of the business municipal account
- 1.5 Recent copy of the residential municipal account of individual or representative employer.
 - 1.5.1 In case of a married Individual the municipality account in the name of the spouse may be accepted;
 - 1.5.2 If the property is leased, a copy of the lease agreement.

2. Nature of Person = B (Partnership):

- 2.1 Certified copy of the identity documents of the two main partners of the partnership.
- 2.2 Copy of the partnership agreement/affidavit.
- 2.3 Original cancelled cheque or original letter from the banker.
- 2.4 Letter of Authority – If EMP101e application is presented by registered tax practitioner - to authorise the practitioner to act on behalf of the employer.
- 2.5 Certified copy of the ID or passport of the representative employer.
- 2.6 Recent copy of the business municipal account.
- 2.7 Recent copy of the Residential municipal account of Individual, Partner or Representative Employer.
 - 2.7.1 In case of a married Individual the municipality account in the name of the Spouse may be accepted;
 - 2.7.2 If the property is leased, a copy of the lease agreement.

3. Nature of Person = C (Company [CIPRO reg. entity]):

- 3.1 Certified copy of Certificate of Incorporation/Registration.
- 3.2 Copy of:
 - 3.2.1 CR10/CR11/CR12 in the case of a Co-Operation.
 - 3.2.2 CK1/CK2 in the case of a Close Corporation; or
 - 3.2.3 CM1/CM2/CM29 in the case of a Company.
- 3.3 Copy of the identity documents of the two main members/directors.
- 3.4 Original cancelled cheque or original letter from the banker.
- 3.5 Letter of Authority – If EMP101e application is presented by registered tax practitioner - to authorise the practitioner to act on behalf of the employer.
- 3.6 Certified copy of the ID or copy of Passport of the Representative Employer;
- 3.7 Recent copy of the Business municipal account, or;
- 3.8 Recent copy of the Residential municipal account of Individual, or Representative Employer.
- 3.9 If the property is leased, a copy of the lease agreement.

4. Nature of Person = D (Government/public or local authority):

- 4.1 Confirm event giving rise to the activity, e.g.:
 - 3.2.1 Government Gazette;
 - 3.2.1 Decision by Cabinet;
 - 3.2.1 Applicable Act.
- 4.2 Original cancelled cheque or original letter from the Banker;
- 4.3 Letter of Authority – If EMP101e application is presented by registered Tax Practitioner, to authorise the Tax Practitioner to act on behalf of the Employer;
- 4.4 Certified copy of the ID or copy of Passport of the Representative Employer;
- 4.5 Recent copy of the Business municipal account.

5. Nature of Person = E (Association not for gain):

- 5.1 Copy of one of the following:
 - 5.1.1 Founding document;
 - 5.1.2 Constitution governing activities of the specific entity; or
 - 5.1.3 Friendly Societies registration document.
- 5.2 Original cancelled cheque or original letter from the Banker;
- 5.3 Letter of Authority – If EMP101e application is presented by registered Tax Practitioner, to authorise the Tax Practitioner to act on behalf of the Employer;
- 5.4 Certified copy of the ID or copy of Passport of the Representative Employer;
- 5.5 Recent copy of the Business municipal account.

6. Nature of Person = G (Club):

- 6.1 Copy of Constitution governing activities of the specific entity;
- 6.2 Original cancelled cheque or original letter from the Banker;
- 6.3 Letter of Authority – If EMP101e application is presented by registered Tax Practitioner, to authorise the Tax Practitioner to act on behalf of the Employer;
- 6.4 Certified copy of the ID or copy of Passport of the Representative Employer;
- 6.5 Recent copy of the Business municipal account.

7. Nature H = (Welfare organisation):

- 7.1 Copy of welfare registration document.
- 7.2 Original cancelled cheque or original letter from banker.
- 7.3 Letter of Authority – If EMP101e application is presented by registered tax practitioner - to authorise the practitioner to act on behalf of the employer.
- 7.5 Certified copy of ID or passport of representative vendor.
- 7.6 Recent copy of the business municipal account.
- 7.7 Recent copy of the residential municipal account of individual, partner or representative employer.
 - 7.7.1 if the property is leased, a copy of the lease agreement.

8. Nature of Person = I (Trust):

- 8.1 Certified copy of the Trust Deed.
- 8.2 Certified copy of ID documents of the two most senior trustees of the trust.
- 8.3 Original cancelled cheque or original letter from the banker.
- 8.4 Letter of Authority – If EMP101e application is presented by registered tax practitioner - to authorise the practitioner to act on behalf of the employer.
- 8.5 Certified copy of the ID or passport of the representative employer.
- 8.6 Recent copy of the business municipal account.
- 8.7 Copy of the residential municipal account of individual, partner or representative vendor.
 - 8.6.1 If the property is leased, a copy of the lease agreement.

9. Nature of Person = K (Foreign Individual):

- 9.1 Certified copy of Passport of the individual.
- 9.3 Letter of Authority – If EMP101e application is presented by registered local tax practitioner, to authorise the practitioner to act on behalf of the employer.
- 9.4 Obtain the following from the local representative employer:
 - 9.4.1 Initials and Surname;
 - 9.4.2 Copy of Identity Document; and
 - 9.4.3 Recent copy of the Business municipal account, or;
 - 9.4.1 Recent copy of the Residential municipal account.

10. Nature of Person = N (Retirement funds):

- 10.1 Copy of certificate of registration (FSB).
- 10.2 Original cancelled cheque or original letter from banker.
- 10.3 Letter of Authority – If EMP101e application is presented by registered tax practitioner, to authorise the tax practitioner to act on behalf of the Employer;
- 10.4 Certified copy of the ID or passport of the representative employer;
- 10.4 Recent copy of the Business municipal account.

11. Nature of Person = M (Unincorporated Body Of Persons [to provide for unregistered Joint Ventures]):

- 11.1 Copy of Founding Document;
- 11.2 Original cancelled cheque or original letter from the Banker;
- 11.3 Letter of Authority – If EMP application is presented by registered Tax Practitioner, to authorise the Tax Practitioner to act on behalf of the Employer;
- 11.4 Certified copy of the ID or copy of Passport of the Representative Employer;
- 11.5 Recent copy of the Business municipal account.

12. Nature of Person = L (Foreign Governmental Organisations [to provide for Embassies]):

- 12.1 Recent copy of the business municipal account.

13. Nature of Person = O (Sectional Title entity [to provide for entities registered in terms of the Sectional Titles Act 95 of 1986]):

- 13.1 Copy of Sectional Title Registration document;
- 13.1 Original cancelled cheque or original letter from the Banker;
- 13.1 Letter of Authority – If EMP application is presented by registered Tax Practitioner, to authorise the Tax Practitioner to act on behalf of the Employer;
- 13.1 Certified copy of the ID or copy of Passport of the Representative Employer;
- 13.1 Recent copy of the Business municipal account.

- This part allows the applicant to provide SARS with the relevant supporting documentation. These documents must be attached to each type of application (e.g. EMP 101 and EMP 102).
- Tick the blocks on the left to indicate the document you are attaching together with your application.
- It is very important that you submit the correct documents with your application to register. Failing to do so would result in delay in obtaining your EMP registration number.

7 RULES APPLICABLE TO THE FIELDS ON THE EMP 101DIP AND EMP 102DIP

7.1 PARTICULARS OF FOREIGN DIPLOMATIC OR CONSULAR MISSION

| | |
|---|---|
| Foreign authorities | <input type="text" value="D"/> |
| Name of foreign diplomatic or consular mission | <input type="text"/> |
| Trading or other name | <input type="text"/> |
| If not South African resident state country of residence | <input type="text"/> |
| Physical business address of foreign diplomatic or consular mission | <input type="text"/> |
| | Postal code <input type="text"/> |
| Business telephone number | <input type="text" value="CODE"/> — <input type="text" value="TEL"/> |
| Facsimile number | <input type="text" value="FAX"/> — <input type="text" value="CODE"/> |
| Cellular phone number | <input type="text"/> |
| E-mail address | <input type="text"/> |
| Postal address of foreign diplomatic or consular mission | <input type="text"/> |
| | Postal code <input type="text"/> |
| Trade classification codes | Major division <input type="text" value="2"/> <input type="text" value="6"/> ● Activity within major division <input type="text" value="2"/> <input type="text" value="6"/> <input type="text" value="0"/> <input type="text" value="5"/> |

Note: This part allows the applicant to provide the particulars of the foreign diplomatic of consular mission with specific reference to the address information.

7.1.1 NATURE OF PERSON

- The nature of person is default as a “D” (foreign authorities) on the application form.

7.1.2 NAME OF THE FOREIGN DIPLOMATIC OR CONSULAR MISSION

- The legal name of the foreign diplomatic of consular mission must be completed in the relevant blocks.
- This legal name may be different from the trading or other name, for example:

- Name:
- Trading or other name:

7.1.3 TRADING OR OTHER NAME

- The trading name of the foreign diplomatic of consular mission. It is also the name known by your suppliers or customers and it may be different from your legal name.
- If the trading name is the same as the legal name, rewrite the name but DO NOT write ‘as above’, ‘not applicable’ or ‘N / A’.

7.1.4 COUNTRY OF RESIDENCE

- The sending state's name must be completed in the relevant blocks.

7.1.5 PHYSICAL BUSINESS ADDRESS AND CONTACT DETAILS (TELEPHONE, E-MAIL, ETC.)

- These fields must be completed and require the address of the diplomatic mission or consular post physical location which cannot be a post office box number.
- Similarly, the telephone number at the physical address must also be furnished. Where there is no landline telephone number, write an alternate contact telephone, (if applicable) or cellular phone number in the cellular phone number field.
- The facsimile number need not be physically situated at the place of business and serves as an alternate means of contact. (e.g. facsimile messages). If you have a "086" facsimile number, complete the "086" as the area code and the rest of the number as the facsimile number.
- Both numbers should commence with the area code, for example:

| | | | | |
|---|---|---|--|--|
| 0 | 1 | 2 | | |
|---|---|---|--|--|

| | | | | | | | | |
|---|---|---|---|---|---|---|--|--|
| 3 | 2 | 4 | 2 | 4 | 5 | 3 | | |
|---|---|---|---|---|---|---|--|--|
- BLOCK LETTERS should be used in the e-mail address fields and print one character in each block.
- For your website address, print it exactly as it appears on your website using UPPER CASE and lower case where necessary.

7.1.6 POSTAL ADDRESS

- Provide the private bag or post box address of the diplomatic mission or consular post in the Republic.
- If the postal address is the same as the physical address, the information must be recorded under both headings.

7.1.7 TRADE CLASSIFICATION CODES

- These codes describe the main activity of the diplomatic mission or consular post.
- The major division is default as "26" and the activity within the major division is defaulted as "2605" on the application form.

7.2 PARTICULARS OF OTHER BRANCHES / DIVISIONS

| | |
|--|----------------------------------|
| State the number of branches for which separate registration is required | <input type="text"/> |
| Furnish the trading or other name and / or employer's reference number (PAYE no) of ALL branches including those for which an application for separate registration will be made on and EMP102DIP form | |
| Name | <input type="text"/> |
| VAT no | <input type="text" value="4"/> ● |
| Name | <input type="text"/> |
| VAT no | <input type="text" value="4"/> ● |
| Name | <input type="text"/> |
| VAT no | <input type="text" value="4"/> ● |
| Name | <input type="text"/> |
| VAT no | <input type="text" value="4"/> ● |

Note: This part is only applicable to EMP 102DIP form and to determines whether the branches or divisions of your diplomatic mission or consular post require a separate registration for Employees' Tax and / or UIF purposes.

- If your mission or post does not have other branches / divisions, this part can be ignored.

- You may separately register any branches or divisions for Employees' Tax and / or UIF purposes. Therefore, it is possible for you to have more than one registration number if the mission or post has different branches or divisions.
- A separate EMP102DIP form must be completed for each division / branch for which a separate registration is required.

7.2.1 STATE THE NUMBER OF BRANCHES / DIVISIONS IF SEPARATE BRANCHES / DIVISIONS ALSO EXIST IN THE RSA

- Enter the number of branches / divisions that are associated to your present business in the blocks provided, for example:
- Branches / divisions situated outside South Africa must not be included.

7.2.2 STATE THE NUMBER OF BRANCHES / DIVISIONS FOR WHICH SEPARATE REGISTRATION IS REQUIRED

- Determine the number of branches / divisions that require a separate registration.

7.2.3 FURNISH THE TRADING OR OTHER NAME AND / OR PAYE NUMBER OF ALL BRANCHES / DIVISIONS INCLUDING THOSE FOR WHICH AN APPLICATION FOR SEPARATE REGISTRATION WILL BE MADE ON AN EMP 102DIP FORM

- Although there is space available to accommodate the details of 8 branches / divisions but where there are more than 8 branches / divisions, an annexure must be attached detailing them with the information required in this part.

7.3 EMPLOYEES' TAX AND / OR UIF LIABILITY PARTICULARS

| | |
|---|---|
| Date from which the foreign diplomatic or consular mission wants to voluntary register (liability date) | <input type="text" value="C"/> <input type="text" value="C"/> <input type="text" value="Y"/> <input type="text" value="Y"/> <input type="text" value="M"/> <input type="text" value="M"/> <input type="text" value="D"/> <input type="text" value="D"/> |
| UIF registration: Indicate if you also want to register voluntary for Unemployment Insurance Fund Contributions | <input type="button" value="YES"/> <input type="button" value="NO"/> |
| Payroll information: Number of locally recruited staff employed | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Format of tax tables (mark with X): Guidelines and manual tables <input type="checkbox"/> SARSTax 2000 program <input type="checkbox"/> | For official use <input type="checkbox"/> |

Note: This part determines the date from which the employer is liable to pay Employees' Tax and / or UIF.

7.3.1 DATE FROM WHICH THE FOREIGN DIPLOMATIC OR CONSULAR MISSION WANTS TO VOLUNTARY REGISTER (LIABILITY DATE)

- The date from which the diplomatic mission or consular post wants to voluntary register for Employees' Tax and / or UIF purposes.

Note: When registering for Employees' Tax purposes, the employer will also be register for UIF purposes, however, SARS will de-activate the UIF registration if the diplomatic mission or consular post indicates that it does not want to register voluntary for UIF purposes.

7.3.2 UIF REGISTRATION

- The relevant option block must be marked with an "X" in order to indicate if the diplomatic mission or consular post wants to voluntary register for UIF purposes.

7.3.3 PAYROLL INFORMATION

- The number of locally recruited staff employed by the diplomatic mission or consular post must be indicated in the relevant block.

Note: This number will only be in respect of all locally recruited staff for which voluntary Employees' Tax deductions will be made.

7.3.4 FORMAT FOR TAX TABLES

- A selection must be made indicating the format in which the tax deduction tables are required.
- Indicate if any other computer program (except SARSTax 2000) is used / will be used to calculate Employees' Tax deductible. The name of such product must also be indicated.

7.4 PARTICULARS OF REPRESENTATIVE EMPLOYER

| | | |
|---|------|---------------------------|
| Initials | | |
| Surname | | |
| Capacity | | For official use 5 |
| Physical address (not postal box number - must be a South African address) | | |
| | | Postal code |
| Contact telephone number | CODE | TELE |
| Cellular phone number | | |
| E-mail address | | |
| Passport No. | | |

Note: It is necessary to determine who is responsible for performing the duties and obligations. This person is referred to as a representative employer and is responsible for performing the duties imposed by the Act on the person whom they represent.

- The representative employer in case of a foreign mission or consular post might be:
 - the head of the mission / post;
 - an officer who is a diplomatic staff member of the mission / post;
 - A staff member of the mission / post; etc.
- The representative employer will be a person who has the authority to pay remuneration.

7.4.1 INITIALS

- Insert the initials of the representative employer in the blocks provided.

7.4.2 SURNAME

- Insert the surname of the representative employer in the blocks provided.

7.4.3 CAPACITY

- Record the capacity of the representative employer in the relevant blocks.

- The capacity indicated in this field must be the same as completed in part 6 of the application form.

7.4.4 PHYSICAL ADDRESS, TELEPHONE, CELLULAR PHONE AND E-MAIL DETAILS

- The physical address in South Africa of the representative employer and not the post office box address must be provided.
- The contact telephone number should be completed with the area code.
- In addition the cellular phone number of the representative employer may be provided.
- The e-mail address of the representative employer may be provided.
 - BLOCK LETTERS must be used; and
 - One character in each block must be completed.

7.4.5 ID / PASSPORT NUMBER

- Insert the identity number or passport number of the representative employer in the blocks provided.

7.5 ATTACHMENTS REQUIRED FOR REGISTRATION PURPOSES

| | |
|--|--|
| Tick blocks for the documents which are attached to the registration application | |
| Note verbale from the foreign diplomatic or consular mission requesting to be voluntary registered for PAYE purposes | <input type="checkbox"/> For official use <input type="checkbox"/> |
| Photo ID page of the passport or a copy of the identity document of the representative employer | <input type="checkbox"/> For official use <input type="checkbox"/> |

- This part allows the diplomatic mission or consular post to provide SARS with the relevant supporting documentation. These documents must be attached to each type of application (e.g. EMP101DIP and EMP102DIP Forms).
- Tick the blocks on the right to indicate the document you are attaching together with your application.
- It is compulsory that the following supporting documents are attached:
 - A *Note Verbale* from the foreign diplomatic or consular mission requesting to be voluntary registered for Employees' Tax purposes.
 - The photo ID-page of the passport or a copy of the identity document of the representative employer.
- It is very important that you submit the correct documents with your application to register. Failing to do so would result in delay in obtaining your registration number.

7.6 DECLARATION BY REPRESENTATIVE EMPLOYER

| | | | | | | | | | | |
|--|----------------------|------------------------------------|------|---|---|---|---|---|---|---|
| I declare that I am the employer / representative employer and that the information furnished herein is true and correct and that all required documents are attached. | | | | | | | | | | |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | C | C | Y | Y | M | M | D | D |
| Name | Signature | Capacity of Representative Vendor* | Date | | | | | | | |

- This part is a declaration by the representative employer affirming that the information supplied in this application is true and correct and that all required documents are attached when submitted to SARS.

- Once you have completed this application, you are required to read the declaration. When you are satisfied that all of the information provided in the application is accurate and complete, the application form must be signed and dated in addition to recording the name and capacity of the representative employer.

7.7 NOTES

- Please read "Guide for Employers iro Employees' Tax for more information regarding Employees' Tax. Available on the SARS website: www.sars.gov.za
- An employer is deemed not to have applied for registration until the application form has been completed in full and all the required information and documentation has been furnished.
- A EMP 103 Registration Certificate confirming the registration number(s) will only be issued upon successful verification and validation.

- It is recommended that the representative employer of a diplomatic missions or consular posts applying for employee's tax and /or UIF registration read the:
 - Guide for employers in respect of Employees' Tax for a detailed guidance pertaining to Employees' Tax; and
 - Quick reference guide for UIF for a detailed guidance pertaining to UIF.
- The relevant guides are available on SARS' website: www.sars.gov.za.
- An EMP103 registration Certificate confirming the reference number(s) will only be issued upon successful registration.

8 SUBMISSION OF APPLICATION FORM TO SARS

- Application form can be posted to SARS or submitted at your local SARS Branch Office.

9 QUALITY RECORDS

- Completed forms as listed below:

| Number | Title |
|--------------|---|
| EMP101e | Application for registration (Employees' Tax, Skills Development Levy, Unemployment Insurance Fund) |
| EMP101DIP | Application for voluntary registration of a Foreign diplomatic mission or consular post |
| EMP102 | Application for registration of a separate branch / division (Employees' Tax, Skills Development Levy, Unemployment Insurance Fund) |
| EMP102DIP | Application for voluntary registration of a branch / division of a Foreign diplomatic mission or consular post |
| EMP103 | Employees' Tax / SDL / UIF registration certificate |
| EMP201 | Monthly return for remittance |
| EMP501 | Reconciliation declaration statement |
| IRP5/IT3(a) | Employee tax certificate |
| VAT / EMP403 | Trade classification guide for Vendors and Employers |

10 DOCUMENT MANAGEMENT

| Designation | Name / Division |
|--|--|
| Business Owner: | GE Enterprise Business Enablement |
| Policy Owner: | GE Enterprise Business Enablement |
| Author: | Magdeline Makhushu |
| Detail of change from previous revision: | Updated to include information on SETA/SIC codes. |
| Template number and revision | POL-TM-07 REV. 3 |