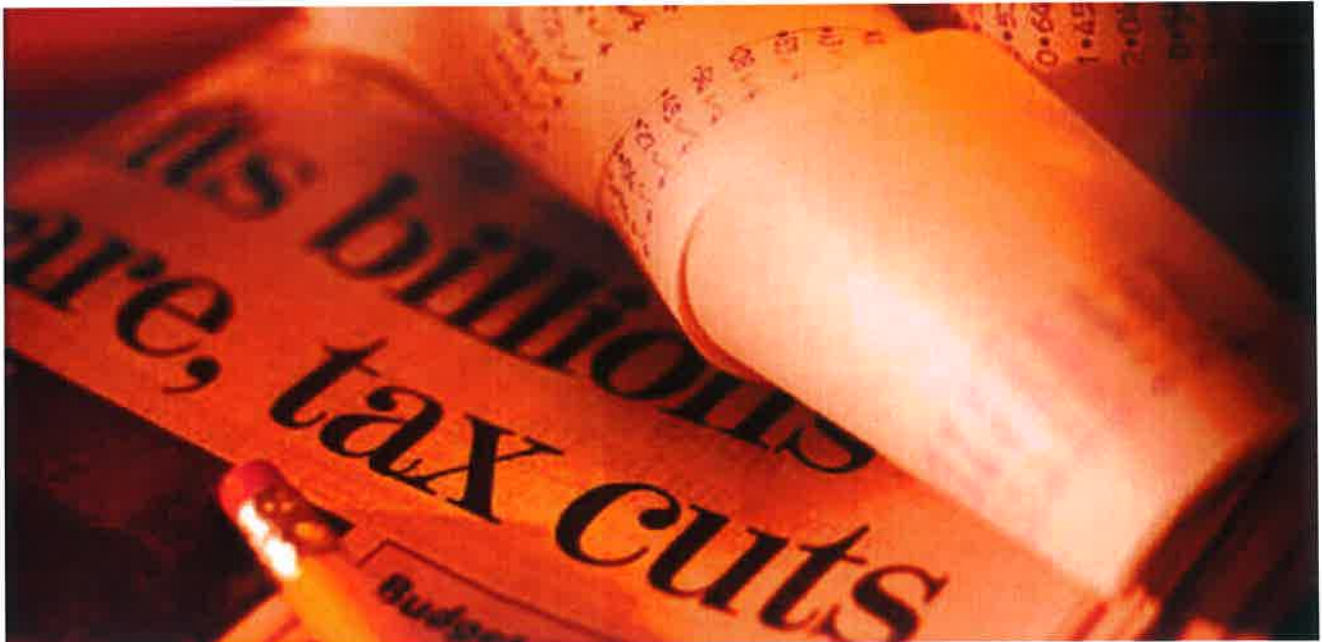


How to register for: **UIF, PAYE and TAX**



A tax clearance certificate is a document issued by SARS certifying that you are tax compliant and that your tax affairs are in order.

It is a common requirement when applying for tenders or opening accounts with creditors, etc. Once issued, a tax clearance certificate is valid for one year.

You may apply for your tax clearance certificate today through SARS and as soon as this has been approved, it can be collected at any SARS office countrywide.



Register for VAT

When to register?

It is mandatory for a business to register for VAT if the income earned in any consecutive twelve month period exceeded or is likely to exceed R1 million. The business must complete a VAT 101 - Application for Registration form and submit it to

the local SARS branch within 21 days from date of exceeding R1 million. A business may also choose to register voluntarily if the income earned, in the past twelve month period, exceeded R50 000.

How to register?

The VAT 101 application for registration must be submitted in person at the SARS branch nearest to the place where your business is situated or carried on. A registered tax practitioner may appear in person on behalf of the applicant. SARS will not accept any faxed or photocopied applications for registration. Posted applications will only be processed if applicants are geographically far from the SARS branch or due to any form of disability and the applicant cannot physically present the application.

All supporting documents, as listed on the application form, must be submitted, otherwise there may be a delay in finalising the VAT registration.

Register as a taxpayer

If you have not yet registered as a taxpayer, you need to follow these steps to get started.

You must complete the IT 77 form which is below or available from a Branch Office or SARS Contact Centre. Once you have completed the

form, visit your nearest SARS Branch Office to hand it in together with a copy of your certified ID document/ Passport/Driving Licence.

Once you have been registered and given your tax number you can then register for eFiling on www.sarsefiling.co.za which is a free and convenient way of interacting with SARS.

All you need is a computer and internet access. As a registered eFiler you will then be able to submit your tax return online, make payments to SARS etc.

Registering for employees' tax Pay-As-You-Earn (PAYE)

Registering as an Employer

According to law, an employer must apply for registration with the South African Revenue Service (SARS)

within 21 days after becoming an employer, unless none of the employees are liable for normal tax. Application to register as an employer for Pay-As-You-Earn (PAYE), Skills Development Levy (SDL) and Unemployment Insurance Fund (UIF) must be made on an [EMP101e form](#) Payroll Taxes Application for Registration.

Registration for UIF contribution purposes

Where an employer is liable to pay UIF contribution, the employer must register with SARS or the UIF office (whichever is applicable) for the payment of the contributions.

The following employers, who are not exempt from contributing to the fund, must register with the UI Commissioner. An employer who -

- Is not required to register for Employees' Tax (PAYE) purposes at SARS
- Has not registered voluntarily as an employer for Employees' Tax (PAYE) purposes at SARS
- Is not liable for the payment of SDL.



An employer/employee is NOT REQUIRED to contribute in the following circumstances —

- Where an employee is employed by the employer for less than 24 hours a month
- Where the employee receives remuneration under contract of employment contemplated in Section 18(2) of the Skills Development Act
- Employees in the national and provincial spheres of Government who are officers or employees as defined in section 1(1) of the Public Service Act 1994, and their employers;
- Where that employee has entered the Republic for the purpose of carrying

out a contract of service, apprenticeship or learnership within the Republic if, upon termination thereof, the employer is required by law or by the contract of service, apprenticeship or learnership (as the case may be) or by any other agreement or undertaking, to repatriate that person, or if that person is so required to leave the Republic;

- The President, Deputy President, a Minister, Deputy Minister, a member of the National Assembly, a permanent delegate to the National Council of Provinces, a Premier, a member of an Executive Council or a member of a provincial legislature; and
- Any member of a municipal council, a traditional leader, a member of a provincial House of Traditional Leaders and a member of the Council of Traditional Leaders

Workers Compensation Fund - Compensation for Occupational Injuries and Diseases Act

- The South African Government has set up a special fund to compensate employees for injuries or diseases resulting from work.
- All employers must register with the Compensation Fund so that their workers can claim compensation for occupational injuries and diseases.
- All registered employers (with a few exceptions) pay an annual assessment fee.



Who must register?

- Any employer that has 1 or more employees must register with the Compensation Fund and pay the annual assessment fees.
- Check with your employer

that they are paying into the Workers Compensation Fund. If they are not they could put themselves and yourself at financial risk.



Benefits of registration?

- *Employers who register for and pay their annual Workers Compensation fees are protected from being sued by employees who are injured at work.*
- *Employees are protected from financial loss if they are injured at work.*
- *South African law has become very rigorous in this area. It can be a serious offence if an employer does not protect the safety of their employees. This is done by ensuring a safe working environment and ensuring that employees are financially protected if an accident does occur.*