

# EMP102e PAYROLL TAXES

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Application for Branch Registration



[www.sars.gov.za](http://www.sars.gov.za)

**FOR OFFICE USE**

**Main Branch:** PAYE Reference number 7

**Branch:** PAYE Reference number 7

**Main Branch:** SDL Reference number L

**Branch:** SDL Reference number L

**Main Branch:** UIF Reference number U

**Branch:** UIF Reference number U

**Area code**

**Magisterial district**

Office date stamp

Please refer to the Guide for completion of Employer Registration application. Your registration may be delayed if you do not complete this application fully.

**PLEASE USE BLOCK LETTERS**

**1. Liability Particulars of Branch**

Preferred language    English     Afrikaans

Date on which the employer became/will become liable for registration for PAYE/UIF (DDMMCCYY)

Date on which the employer became/will become liable for registration for SDL / UIF (DDMMCCYY)

Does the business maintain an independent accounting system? (Mark with an "X")    Yes     No

Can the business be separately identified by:

a) the nature of its activities? (Mark with an "X")    Yes     No

a) the nature of its activities? (Mark with an "X")    Yes     No

Existing PAYE,SDL, UIF reference numbers

PAYE no. 7     SDL no. L     UIF no. U

If the PAYE,SDL, UIF reference numbers is not available, kindly supply the following information.

Date on which the application to register was done (EMP101e) (DDMMCCYY)

Name of the SARS branch office where the application was submitted

Income tax reference number     VAT no. 4

**2. Branch/Division Business Information**

**Nature of person** (select applicable nature of person)

- A. Individual
- B. Partnership
- C. Compnay/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. Foreigner 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)

Trading or other name

**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.  ●

Home tel no. (for Individuals)  ● Magisterial District  ● Fax no.  ●

ID no.  ● Date of birth (DDMMCCYY)  ●

Registration number of CO/CC /Trust/Fund  ●

Contact Email  ●

Postal address Same as previous page:

Postal code  ●

If not South African resident state country of residence  ●

Country of issue (e.g. South Africa = ZAF)  ●

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**Trade classification codes (Refer to brochure - VAT / PAYE 403 available on the SARS website: www.sars.gov.za)**

State main activity

Major division  ● Activity within major division  ●

**SETA classification codes (Refer to Guide for SDL)**

Chamber/SIC code  ● State main sector and activity  ●

**3. Particulars of other branches/divisions**

State the number of branches/divisions if separate branches/divisions that also exist in the RSA  ●

State the number of branches/divisions for which separate registration is required.

Furnish the trading or other name and/or VAT number(s) of ALL branches/divisions including those for which an application for separate registration will be made on an EMP102 form:

Name	<input type="text"/>
VAT no	4 <input type="text"/>
Name	<input type="text"/>
VAT no	4 <input type="text"/>
Name	<input type="text"/>
VAT no	4 <input type="text"/>
Name	<input type="text"/>
VAT no	4 <input type="text"/>
Name	<input type="text"/>
VAT no	4 <input type="text"/>

**4. Particulars of Exemptions (where applicable)**

Employers who fall within the categories mentioned below are not liable for the payment of the levy in terms of section 1 of the Skills Development Levies Act, but must however still register in terms of section 5(6) of the aforementioned Act. Kindly mark a block with an "X" if applicable).

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Any National/Provincial public service employer  Public Benefit Organisations  Municipalities to whom a certificate of exemption has been granted

National/Provincial public entity, if more than 80% of your expenditure is defrayed from funds voted by Parliament

## 5. Particulars of external auditor/bookkeeper/accountant/tax practitioner (Where applicable)

Initials   ●

Surname/Company name

Unit No.  Complex (if applicable)

Street No.  Street/Name of Farm

Suburb/District

City/Town

Postal code  ● Tel no.  ● Fax no.

Cell no.  ● Tax Practitioner Registration no. PR-

Contact Email

## 6 Banking particulars (Must be a registered bank in South Africa)

Type of account: Current  Savings/Transmission  ● Branch no.  ●

Account No.

Account holder name

Account Holder Relationship: In name of Business  Third Party  ●

## 7. Declaration by 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.

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

## 8. 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](http://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.



## Supporting documents to be attached to the EMP102e registration.

### 1. Nature of Person = A (Individual):

- 1.1 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 practitioner to act on behalf of the Employer
- 1.4 Recent copy of the Business Municipal account
- 1.5 If business is conducted from home only the residential municipal account is needed
- 1.6 In case of a married individual the municipality account in the name of the spouse may be accepted
- 1.7 Copy of the residential municipal account of individual, partner or representative vendor
- 1.8 In case of a married individual the municipality account in the name of the spouse may be accepted
- 1.9 If the property is leased, a copy of the lease agreement

### 2. Nature of Person = B (Partnership):

- 2.1 Copy of the identity documents of the two most senior 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 Copy of the ID or copy of passport for the representative employer.
- 2.6 Recent copy of the business municipal account.
- 2.7 Copy of the residential municipal account of individual, partner or representative vendor.
- 2.8 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 2.9 If the property is leased, a copy of the lease agreement.

### 3. Nature of Person = C (Compnay/CC/Co-operative [CIPRO reg. entity]):

- 3.1 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 most senior 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 Copy of the ID or copy of passport of the representative employer.
- 3.7 Recent copy of the business municipal account.
- 3.8 Copy of the residential municipal account of individual, partner or representative vendor.
  - 3.8.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 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 Original cancelled cheque or original letter from banker.
- 4.2 In case of a practitioner, a letter of Authority to authorise the practitioner to act on behalf of the vendor.
- 4.3 Copy of ID document of representative vendor.
- 4.4 Recent copy of the business municipal account.
- 4.4 Copy of the residential municipal account of individual, partner or representative vendor.
  - 4.4.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 4.5 If the property is leased, a copy of the lease agreement.

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

- 5.1 Copy of memorandum, articles of association, or constitution governing the activities of the association not for gain.
- 5.2 Original cancelled cheque or original letter from banker.
- 5.3 In case of a practitioner, a letter of Authority to authorise the practitioner to act on behalf of the vendor.
- 5.4 Copy of ID document of representative vendor.
- 5.5 Recent copy of the business municipal account.
- 5.6 Copy of the residential municipal account of individual, partner or representative vendor.
  - 5.6.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 5.7 If the property is leased, a copy of the lease agreement.

### 6. Nature of Person = G (Club):

- 6.1 Copy of constitution of the club.
- 6.2 Original cancelled cheque or original letter from banker.
- 6.3 In case of a practitioner, a letter of Authority to authorise the practitioner to act on behalf of the vendor.
- 6.4 Copy of ID document of representative vendor.
- 6.5 Recent copy of the business municipal account.
- 6.6 Copy of the residential municipal account of individual, partner or representative vendor.
  - 6.6.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 6.7 If the property is leased, a copy of the lease agreement.

## **7. Nature H (Welfare organisation):**

- 7.1 Copy of memorandum, articles of association/ or constitution governing the activities of the welfare organisation.
- 7.2 Original cancelled cheque or original letter from banker.
- 7.3 In case of a practitioner, a letter of Authority to authorise the practitioner to act on behalf of the vendor.
- 7.4 Copy of ID document of representative vendor.
- 7.5 Recent copy of the business municipal account.
- 7.6 Copy of the residential municipal account of individual, partner or representative vendor.
  - 7.6.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 7.7 If the property is leased, a copy of the lease agreement.

## **8. Nature of Person = I (Trust):**

- 8.1 Copy of the Trust Deed.
- 8.2 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 Copy of the ID or copy of 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 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 8.8 If the property is leased, a copy of the lease agreement.

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

- 9.1 Copy of Passport of the individual.
- 9.2 Original cancelled cheque or original letter from the banker.
- 9.3 Letter of Authority – If EMP101e application is presented by registered tax practitioner, to authorise the practitioner to act on behalf of the employer.
- 9.4 Recent copy of the business municipal account.
  - 9.4.1 If business is conducted from home only the residential municipal account is needed.
  - 9.4.2 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 9.5 Copy of the residential municipal account of individual, partner or representative vendor.
  - 9.5.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 9.6 If the property is leased, a copy of the lease agreement.

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

- 10.1 Copy of memorandum, articles of association, or constitution governing the activities of the retirement fund.
- 10.2 Original cancelled cheque or original letter from banker.
- 10.3 In case of a practitioner, a letter of Authority to authorise the practitioner to act on behalf of the vendor.
- 10.4 Copy of ID document of representative vendor.
- 10.5 Recent copy of the business municipal account.
- 10.6 Copy of the residential municipal account of individual, partner or representative vendor.
  - 11.6.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 10.7 If the property is leased, a copy of the lease agreement.

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

- 11.1 Copy of memorandum, articles of association, or constitution governing the activities of the unincorporated body of persons.
- 11.2 Original cancelled cheque or original letter from banker.
- 11.3 In case of a practitioner, a letter of Authority to authorise the practitioner to act on behalf of the vendor.
- 11.4 Copy of ID document of representative vendor.
- 11.5 Recent copy of the business municipal account.
- 11.6 Copy of the residential municipal account of individual, partner or representative vendor.
  - 11.6.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 11.7 If the property is leased, a copy of the lease agreement.

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

- 12.1 Copy of memorandum; or article of association or constitution governing activities of the specific entity.
- 12.2 Original cancelled cheque or original letter from banker.
- 12.3 In case of a practitioner, a letter of Authority to authorise the practitioner to act on behalf of the vendor.
- 12.4 Copy of ID document of representative vendor.
- 12.5 Recent copy of the business municipal account.
- 12.6 Copy of the residential municipal account of individual, partner or representative vendor.
  - 12.6.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 12.7 If the property is leased, a copy of the lease agreement.

## **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 memorandum; or article of association or constitution governing activities of the specific entity.
- 13.2 Original cancelled cheque or original letter from banker.
- 13.3 In case of a practitioner, a letter of authority to authorise the practitioner to act on behalf of the vendor.
- 13.4 Copy of ID document of representative vendor.
- 13.5 Recent copy of the business municipal account.
- 13.6 Copy of the residential municipal account of individual, partner or representative vendor.
  - 13.6.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 13.7 If the property is leased, a copy of the lease agreement.