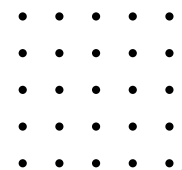


Simplified Income Tax Registration & Other Membership Association

This checklist guides you through the required supporting documents for Income Tax registration and Other Membership Association application, tailored to your legal entity.



Below is a quick checklist to see if an applying entity meets the upfront requirements to be able to apply for Income Tax Exemption and Other Membership Association.

1. Allowable Legal Entity Types:

- a. Non-Profit Company (NPC) incorporated or established in South Africa.
- b. Association of Persons (Voluntary Association)
- c. Society

2. The Other Membership Association must ensure they first meet the following basic requirements (not full list): *

- a. Must be established to promote the common interests of its members carrying on a particular kind of business, profession or occupation.
- b. Must have a minimum of three UNCONNECTED persons who accept fiduciary responsibility for the Other Membership Association.
- c. Must ensure that all funds will be used solely for the object for which the Other Membership Association has been established.

Legal Entity Income Tax Registration

The different allowable legal entity types that may apply for Other Membership Association status has specific Income Tax registration processes. This includes each legal entity type having its own supporting documents required when registering for Income Tax.

The following sets out the process and required supporting documents for each legal entity type.

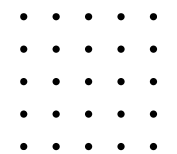
The requestor must be the Registered Representative or a Power of Attorney providing a once-off mandate (with a certified and legible copy of the requester's certified identification document).

Non-Profit Companies (NPCs) – Process and Supporting Documents

1. Non-Profit Companies (NPCs) registered with CIPC are automatically registered for Income Tax.
2. The Income Tax reference number appears on the CIPC registration document (CoR14.3).
3. A Registered Representative must be appointed within 21 business days and registered with SARS as the NPC's Registered Representative.
4. SARS requires the following supporting documents (not older than 3 months) upon activation of the NPC's Income Tax Reference number. The Founding Document type is dependent on the type of NPC registered with CIPC:
 - a. CoR 14.1 – Notice of Incorporation
 - b. CoR14.3 (Registration Certificate) which indicates the active directors and enterprise information
 - c. NPC with members - CoR 15.1 (MOI) – Memorandum of Incorporation
 - d. NPC without members - CoR 15.1C – Standard MOI for NPC without members or CoR 15.1C – Standard MOI for NPC without members or CoR 15.1D – Long-form MOI for NPC without members
 - e. Custom MOI – Manually drafted
 - f. Resolution by the Board of Directors appointing a Registered Representative
 - g. Certified and legible / clear ID copy of the Registered Representative
 - h. Letter of Appointment (Registered Representative or a Power of Attorney providing a once-off mandate (with a certified and legible copy of the requester's certified identification document))
 - i. Proof of physical address of the NPC
 - j. Proof of residential address of the Registered Representative
 - k. Confirmation of bank account in the name of the entity (stamped or eStamped confirmation letter or bank statement) (if bank details are provided)

Association of Persons (Voluntary Association) and Society – Process and Supporting Documents

1. An Association of Persons must complete and submit the Income Tax Registration, Amendments and Verification Form (RAV01) at a SARS branch office.
2. SARS requires the following supporting documents (not older than 3 months):
 - a. Signed and dated Constitution of the Association of Persons
 - b. Resolution by office bearers appointing a Registered Representative
 - c. Certified and legible / clear ID copy of the Registered Representative
 - d. Letter of Appointment of the Registered Representative
 - e. Proof of physical address of the Association of Persons
 - f. Proof of physical address of the Registered Representative
 - g. Confirmation of bank account in the name of the entity (stamped or eStamped confirmation letter or bank statement) (if bank details are provided).



Other Membership Association Application

Generic Supporting Documents

1. Founding document that is applicable to the legal entity type of the applicant. The founding document must:
 - a. Set out the activities of the entity, clearly indicating the objectives of the entity
 - b. Include the requirements of Section 30B of the Income Tax Act
2. Certified and legible copies of identification (ID document or passport and country of issue) for all unconnected fiduciary responsible persons (physical address, contact number and e-mail address must also be provided on the RAVTEI)
3. An explanation of the entity's objectives and the activities undertaken (if not completed on the RAVTEI application form or if additional information is available)
4. Annual financial statement (if the entity has been in operation for 12 months or more)
5. Confirmation of bank account in the name of the entity (stamped or eStamped confirmation letter or bank statement)

Please note: If the entity's founding document does not meet the legislative requirements at the time of considering the application, the application may be rejected.

