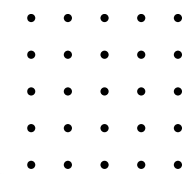
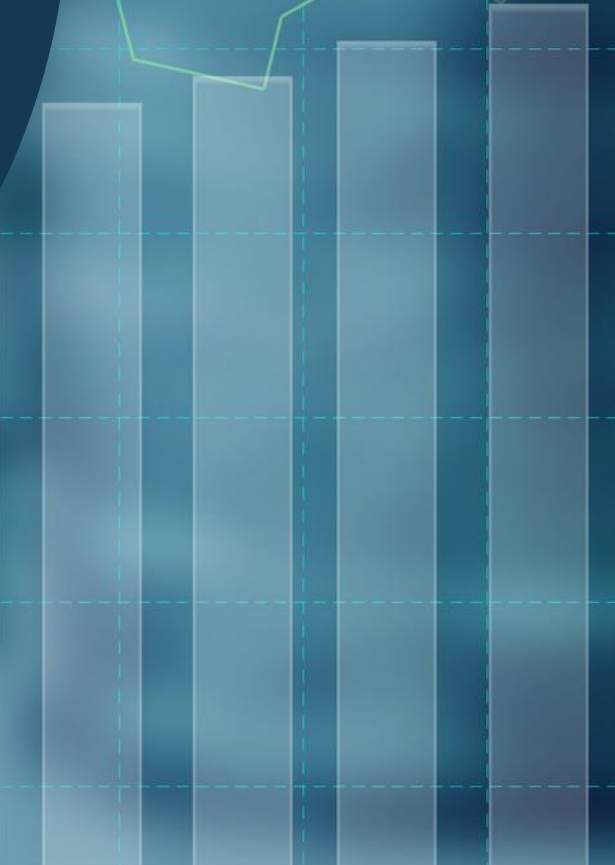
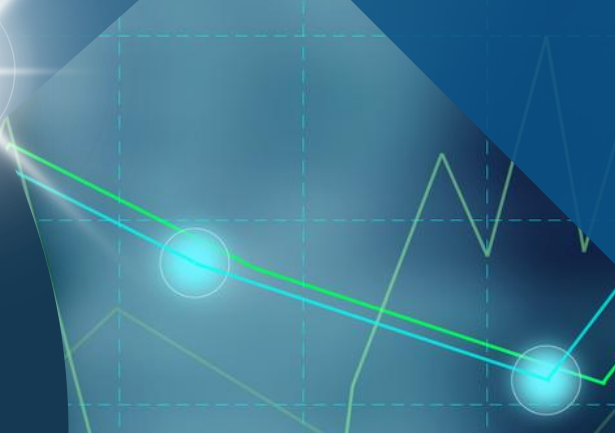
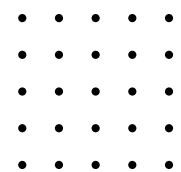


Simplified Income Tax Registration & Recreational Club Application Checklist



This checklist guides you through the required supporting documents for income tax registration and Recreation Club application, tailored to your legal entity and activities.



Below is a quick checklist to see if an applying entity meets the upfront requirements to be able to apply for Income Tax Exemption as a Recreation Club:

1. Allowable Legal Entity Types:

- a. Non-Profit Company (NPC) incorporated or established in South Africa.
- b. Association of Persons (Voluntary Association)
- c. Society (this is displayed as Club/Society on the RAV01)

2. The Recreational Club must ensure they first meet the following basic requirements (not full list)*:

- a. Clubs are formed for the mutual benefit of members who contribute to share the cost of providing a collective benefit, namely, the social or recreational facility.
- b. The common objective of recreational clubs are to provide social and recreational amenities to its fee-paying members.

Legal Entity Income Tax Registration

Each legal entity type eligible for Recreational Club approval has a distinct Income Tax registration process with specific supporting documents.

The following outlines the process and required documents for each qualifying entity type.

The requestor must be the Registered Representative or have a Power of Attorney providing a 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 (Club/Society on the RAV01 form) – Process and Supporting Documents (both have the same requirement)

1. An Association of Persons or a Society 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 or Society

b. Resolution by office bearers appointing a Registered Representative

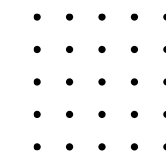
c. Certified and legible / clear ID copy of the Registered Representative

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)



Recreation Club 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 objectives of the entity, clearly indicating the primary and additional objectives of the entity
 - b. Include the requirements of Section 30A 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 Recreational Club legislative requirements at the time of considering the application, the application may be rejected.



Amendments to the SARS Registered Details

Founding document

In case of an Association of persons or a society:

1. Updated Founding Document signed and dated by the office bearers,
2. Signed and dated meeting minutes or resolution where the updated Founding Document was approved.

In case of an NPC

1. Updated MOI which has been lodged with CIPC