



Application for an Exemption Certificate in respect of Employees' Tax

IRP30A

Particulars of Labour Broker

Period Applied for: Period from: (CCYYMMDD) Period to: (CCYYMMDD)

Was an IRP30A application form previously submitted? Y N

To be completed by a labour broker as defined in paragraph 1 of the Fourth Schedule to the Income Tax Act, 1962 and submitted, with the relevant material, to the SARS branch office where the applicant is registered for Income Tax purposes - (See the General section, page 2 for definition of Labour Broker)

Particulars of Applicant (Labour Broker)

First Two Names Initials

Surname/Registered Name Date of Birth (CCYYMMDD)

Trading Name

ID No. Passport No. Passport Country (e.g South Africa = ZAF) Passport issue date (CCYYMMDD)

Physical Address

Unit No. Complex (if applicable)

Street No. Street / Name of Farm

Suburb/District

City/Town

Country Code (e.g.South Africa = ZA) Postal Code

Tax Reference Numbers

Income Tax Reference Number

Employees' Tax Reference Number

UIF Reference Number

SDL Reference Number

VAT Registration Number

Postal Address

Mark here with an "X" if same as above or complete your Postal Address.

Country Code (e.g.South Africa = ZA) Postal Code

Have the following returns been submitted ?

Returns for Personal Income Tax (ITR12)	Y	N
Returns for Corporate Income Tax (IT14 and / or ITR14)	Y	N
Returns for Provisional Tax (IRP6)	Y	N
PAYE Reconciliation Statement (EMP501)	Y	N
PAYE / SDL / UIF Return (EMP201)	Y	N
VAT Return (VAT201)	Y	N

Contact Details

Email

Cell Bus Tel No. Fax No.

Date:

Particulars of Representative Taxpayer

Capacity:	Tax Practitioner	Treasurer	Main Partner	Main Trustee	Public Office	Main Member	Parent / Guardian	Accounting officer for Local / Public Authority	Curator / Liquidator / Executor / Administrator (Estates)
Surname									
First Name									
Other Name									
Initials	Date of Birth (CCYYMMDD)	Date of Appointment (CCYYMMDD)				ID No.			
Passport No.			Passport Country (e.g. South Africa = ZAF)				Passport Issue Date (CCYYMMDD)		
Tax Practitioner Registration No.									

Contact Details

Email Address			
Cell No.	Bus Tel No.	Fax No.	

All information and relevant material requested are mandatory. The application can also not be considered unless all returns due have been received or valid extension have been approved.

Declaration

I declare that the information furnished in this application is true and correct in every respect.

Date (CCYYMMDD)

For enquiries go to www.sars.gov.za or call 0800 00 SARS (7277)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Please ensure you sign over the 2 lines of "X"s above

General

A labour broker is any natural person who conducts or carries on any business whereby such person for reward provides a client of such business with other persons to render a service or perform work for such client, or procures such other persons for the client, for which services or work such other persons are remunerated by such person.

Please describe the business activities and motive why the business should be regarded as a labour broker as defined above.

Did the business (Labour Broker) have THREE or more full-time non-connected employees in their employment throughout the year of assessment who are engaged in the business of that labour broker of providing persons to or procuring persons for clients of the labour broker?

Y

N

If "YES" please submit a schedule with detail of at least THREE of the employees

Date:

General (continued)

Complete the particulars requested below of each of the clients of the labour broker. The income derived from each client must be stated as a percentage of the gross income of the labour broker / applicant in respect of its labour broker business. The percentage should be calculated based on income received or accrued from 12 months prior to date of application submitted or date of commencement. If more clients exists, the particulars as mentioned below of the other clients should be provided on a separate sheet

Particulars of Client - #1

First Two Names					Initials
Surname/Registered name					Date of Birth (CCYYMMDD)
Trading Name					Passport issue date (CCYYMMDD)
ID No.	Passport No.			Passport Country (e.g South Africa = ZAF)	
Company / CC Reg. No.		Income derived	,	%	Business Tel No.

Particulars of Client - #2

First Two Names					Initials
Surname/Registered name					Date of Birth (CCYYMMDD)
Trading Name					Passport issue date (CCYYMMDD)
ID No.	Passport No.			Passport Country (e.g. South Africa = ZAF)	
Company / CC Reg. No.		Income derived	,	%	Business Tel No.

Particulars of Client - #3

First Two Names					Initials
Surname/Registered name					Date of Birth (CCYYMMDD)
Trading Name					Passport issue date (CCYYMMDD)
ID No.	Passport No.			Passport Country (e.g. South Africa = ZAF)	
Company / CC Reg. No.		Income derived	,	%	Business Tel No.

Particulars of Client - #4

First Two Names					Initials
Surname/Registered name					Date of Birth (CCYYMMDD)
Trading Name					Passport issue date (CCYYMMDD)
ID No.	Passport No.			Passport Country (e.g South Africa = ZAF)	
Company / CC Reg. No.		Income derived	,	%	Business Tel No.

Date:

General (continued)

Does the labour broker provide the service of any other labour brokers to any of its clients? Y N If "YES" an explanation is required of the service of any other labour broker to any of the labour broker clients.

Is the labour broker contractually obligated to provide a specific employee to render a service to any of its clients? Y N If "YES" provide details of selection process followed and motivate reason for providing such employee.

Who remunerates the workers of the labour broker for their services?

Does the labour broker operate from its own premises, away from the client? Y N Please state the physical business address of the labour broker.

Is the physical business address the same as that of any of the principals of the labour broker? Y N If "YES" furnish reasons why the enterprise does not have a separate physical business address:

Notes

1. The exemption certificate is issued based on the information submitted in this document. If the information turns out to be incorrect, or if contractual agreements other than the specimen copies submitted are used, the exemption certificate would be invalid.
2. Your local SARS branch office must be advised of any change in trading name or postal address.
3. Exemption certificates issued are valid for a maximum period of twelve months within a specific tax year. Application for certificates must therefore be applied for on an annual basis.
4. Exemption certificates are valid from the day of application and cannot be backdated.
5. An application for an IRP30 exemption certificate must be submitted to the SARS branch office where the applicant is registered for Income Tax purposes two months prior to the expiry date of the current certificate.
6. The application form to register as a Labour Broker (IRP30A) is available on the SARS website www.sars.gov.za or at your local SARS branch office.

Documents Required

1. A signed specimen copy of contract for services used by the labour broker to contract persons for employment.
2. A signed specimen copy of a contract for work with a client in support of the application. (Must be in contract applicable to year of assessment)
3. Copy of three recent invoices issued to clients

Date: