

EXTERNAL GUIDE

Guide for completion of Employer Registration application

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1 PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide conflict with the applicable legislation the applicable legislation will take precedence.
- This document guides an Individual or an Entity on all EMP applications made for local Employers, Foreign Diplomatic Mission or Consular Post, or a Branch thereof to Register as an Employer, and Amend / update the existing EMP registration details of an Employer at SARS for Employees' Tax, SDL and / or UIF purposes.

2 LEGISLATION BACKGROUND

- In order to attain operational governance, Employers must adhere to the legislative requirements as provided for in paragraph 15 of the Fourth Schedule to the Income Tax Act, and in accordance with Chapter 3 of the Tax Administration Act, section 5 of the Skills Development Levies Act and / or section 10 of the Unemployment Insurance Contributions Act for Employees' Tax, SDL and / or UIF registration purposes.
 - A taxpayer that is obliged to register with SARS in terms of the Act but fails to do so will be registered by SARS for one or more taxes as is appropriate under the circumstances
- The requirements as contained in the application form for EMP registration give operational effect to the legislative policy.
- Every Employer who is obliged to register for Employees' Tax, SDL and / or UIF purposes must apply within 21 days after becoming an Employer to the Commissioner in the prescribed form (e.g. EMP101 or EMP102).
 - Further particulars and documents may be required by SARS for registration.
 - A taxpayer, who has applied for registration and has not provided all particulars and documents required by SARS, may be regarded as not to have applied for registration until all the particulars and documents have been provided to SARS.
 - The required supporting document material must accompany the prescribed application form when applying for registration, as incomplete original EMP registration application will not be processed.
- A duplicate registration refers where a specific legal entity's Branches / Divisions are registered more than once for the same tax type, therefore these registrations are not allowed.
 - Duplicate registrations do not refer to the instance where a specific legal entity has multiple Branches / Divisions with separate EMP registrations per Branch / Division.
- A taxpayer reference number must be included in all returns or documents submitted to SARS. Documents or returns submitted to SARS without taxpayer reference number may be regarded as invalid.
- Registered taxpayers must communicate to SARS within 21 working days any change that relates to:
 - Postal address;
 - Physical address;
 - Representative taxpayer;
 - Banking particulars used for transactions with SARS;
 - Electronic address used for communication with SARS;
 - Such other details as the Commissioner may require as per the public notice.
- Biometric information may be requested by SARS for verification purposes and may include fingerprints; facial recognition; vocal recognition and retina. This is to ensure:
 - Proper identification of the person; and
 - Counteracting identification theft or fraud.

2.1 BRANCH REGISTRATION

- The implication of separate registration is that each separately registered Enterprise / Division / Branch is treated as an Employer in its own right. No Branch registration can be affected before the Main Branch (representative Branch) has been registered.
- The following are requirements for separate registrations in respect of tax periods and accounting basis:
 - Submit separate returns and payments;
 - Keep its own accounting records and;
 - Remain registered until cancelled by the Main Branch
- Other requirements:
 - In the case of default by any of the separately registered Employers of its PAYE / SDL and UIF obligations, the Employer who applied for the separate registration (Main Enterprise, Branch or Division), will be liable;
 - The Main Branch must be registered in terms of normal procedures by means of a EMP 101 application;
 - For each Branch / Division a separate EMP 102 application must be submitted. The entity will receive its own EMP reference number and EMP 103 certificate, but the number will be linked to the original registration (Main Branch) as per EMP 101; and
 - An Employer who does not comply with the requirements for Branch registration will be notified of the refusal for Branch registration.
 - The liability date may not be earlier than the liability date of the Main Branch and cannot be backdated.
- The following registration information of all Sub-Branches must be the same as the related Main Branch:
 - ID no. in the case of an Individual;
 - Registered entity number (CIPRO/CIPC) in the case of a Corporation;
 - Registered Trust number in the case of a Trust;
 - Passport number and Country of Origin in the case of a Foreign Individual;
 - Partnership name and ID/Registration number and Legal Name of Main Partner in the case of a Partnership; or
 - Registered Name and Nature of Person in the case of Entities not registered with Regulatory Body.

3 DIPLOMATIC EMPLOYER REGISTRATION

- Diplomatic employers may register voluntary for Employees' Tax and UIF in order to assist their locally recruited staff in meeting their tax liability.
- If the Diplomatic employer is not registered, locally recruited staff of a diplomatic employer is personally liable to register as provisional taxpayer with SARS.
- Diplomatic employers who registers voluntary must commit themselves to comply with the following:
 - Apply for registration as a diplomatic employer on relevant application form;
 - Notify the Commissioner of any changes to registered particulars;
 - Submit completed monthly EMP201 returns;
 - Make the necessary monthly payments in respect of the employees' tax and / or UIF that was deducted from the remuneration of the locally recruited staff;
 - Issue IRP 5 / IT 3(a) tax certificates to locally recruited staff from whose remuneration employees' tax was deducted; and
 - Submit completed annual EMP 501 reconciliation returns in order to reconcile the employees' tax deducted with the payments made as well as the IRP 5 / IT 3(a) tax certificates issued to locally recruited staff.

4 CANCELLATION OF REGISTRATIONS

4.1 CANCELLATION OF SEPARATE REGISTRATION

- The Commissioner may cancel any separate registration with effect from a date determined by him / her where:
 - The Employer has applied to the Commissioner in writing for such cancellation; or
 - If it appears to the Commissioner that, the duties or obligations of the Employer have not been satisfactorily performed or carried out.

4.2 CANCELLATION OF THE MAIN BRANCH

- Cancellation of a Main Branch registration normally takes effect from the last day of the tax period in which the application is made.
- A de-registration cannot be applied for, if any outstanding liabilities or obligations that have been incurred under the Act while the Employer were registered and active, have not been finalised.
 - For example:
 - An Employer cannot be taken off the PAYE / SDL or UIF register if the Employer still owes SARS returns for the past tax periods or if any payments are outstanding.
- Any of an Employer's separately registered Enterprises / Divisions / Branches may also be cancelled if:
 - The Employer applies in writing; or
 - The Main Branch registration is cancelled.
- If the registration of any Main Branch is cancelled due to the fact that the person ceased trading, the registration of the separately registered Enterprises, Branches or Divisions will also be cancelled.
- If separately registered Enterprises (Sub-branches) carry on trading, a new Main Branch, from the group, must be appointed before the old Main Branch can be de-activated.

5 GENERAL INFORMATION

- When copies of documents are required, the copies do not need to be certified.
- Where a registered tax practitioner presents an application on behalf of another person, Power of Attorney must accompany the application.
 - Where an employee of a registered tax practitioner presents the application to SARS; identification proving their employment with the tax practitioner and the employee must be in possession of a letter of authority.
 - Power of Attorney is required where the Representative employer will be performing the duties of an employer.
 - The Power of Attorney will not be accepted for signatories or confirming signatures.
- Recent refers to 'not more than three (3) months old'.

6 LAYOUT OF APPLICATION FORMS

6.1 LAYOUT OF THE EMP101

- The EMP101 registration application form consists of the following parts
 - Part 1: Business information;
 - Part 2: Residential / registered address;
 - Part 3: Particulars of two main partners;
 - Part 4: Liability particulars;
 - Part 5: Particulars of Representative Employer;
 - Part 6: Particulars of business;
 - Part 7: Particulars of exemptions;
 - Part 8: Particulars of external auditor / bookkeeper / accountant / tax practitioner;
 - Part 9: Banking particulars;
 - Part 10: Particulars of other branches / divisions;
 - Part 11: Declaration by Representative Employer; and
 - Part 12: Notes.

6.2 LAYOUT OF THE EMP102

- The EMP102 registration application form consists of the following parts:
 - Part 1: Liability particulars of branch;
 - Part 2: Branch / Division business information;
 - Part 3: Particulars of other branches / divisions;
 - Part 4: Particulars of Exemptions; (where applicable)
 - Part 5: Particulars of external auditor / bookkeeper / accountant / tax practitioner;
 - Part 6: Banking particulars;
 - Part 7: Declaration by representative Employer; and
 - Part 8: Notes

Note: The rules applicable to the fields on the EMP 101 will also be applicable to the corresponding fields on the EMP 102.

7 INSTRUCTIONS FOR COMPLETING THE APPLICATION FORM

- **Note:** Before completing the application please read the following instructions.
- Should you experience any difficulty in completing the application, you are welcome to contact the SARS contact centre (0800 007 277) or visit the SARS website (www.sars.gov.za).
- Print clearly, using a **blue** or **black** pen only.
- Use BLOCK LETTERS and print one character in each block. Example:
 - | | | | | | | | | | | |
|---|---|---|---|--|---|---|---|---|---|---|
| M | A | G | S | | N | A | I | D | O | O |
|---|---|---|---|--|---|---|---|---|---|---|
- Place an X in the relevant choice blocks.
- CCYYMMDD' format - Where CC is the century, YY is the year, MM is the month and DD is the day in the month.
- Any alterations on the application must be initialled by the taxpayer/representative.
- You are obliged to make a full and accurate disclosure of all relevant information on the application form. Misrepresentation, neglect, furnishing false information or non-submission of your application can lead to prosecution.

7.1 PARTICULARS OF PERSON APPLYING / LIABLE FOR REGISTRATION

1. Business Information

Nature of person (select applicable nature of person) ●

| | | |
|---|---|--|
| A. Individual | G. Club | M. Unincorporated Body of Persons |
| B. Partnership | H. Welfare Organisation | N. Retirement Funds |
| C. Company/CC/Co-operative(CIPRO reg. entity) | I. Trust | O. Section Title Entity (Sectional Titles Act no. 95 of 1986 - non CIPRO Body Corporate) |
| D. Government/Public or Local authority | K. Foreign Individual | |
| E. Association not for gain | L. Foreign Governmental (foreign embassies) | |

Initials (only if nature of person is individual) ●

Surname or registered name (in the case of an individual, only the surname, and in the case of a partnership, company, etc. name of partnership, company, etc.)

●

●

Income tax no. ●

Date of birth (DDMMCCYY) ●

ID no. ●

Registration number of CO/CC /Trust/Fund ●

Registration number of co-operative ●

VAT no. 4 ●

If not South African resident state country of residence

● FOR OFFICE USE: Reason code ●

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

Passport no. ●

Purpose of PAYE/ registration: UIF SDU/ UIF PAYE/ SDU/ UIF ●

Note: This part requires details of the entity requesting registration.

NATURE OF PERSON

- Indicate applicable letter for nature of person in the block provided, for example:
 - In case of an individual, an “A” will be completed in the box.
 - For foreign diplomatic or consular mission, complete “L”

INITIALS

- Insert the initials of the individual in the blocks provided, for example:
 - If my name is Sophia Amanda Nel, my initials would read
- If the nature of the person is anything other than an individual, leave the blocks BLANK.

SURNAME OR REGISTERED NAME

- This refers to the legal name.
 - In the case of an individual, only the surname.
 - In the case of a partnership, company, etc. the business or organisation name that appears on all official / legal documents should be completed

INCOME TAX REFERENCE NUMBER

- Complete the Income Tax reference number of the applicant in the blocks provided.
 - If your business is a partnership, record the Income Tax reference number of the most senior partner.
- Where the entity is not registered for Income Tax purposes, leave the blocks BLANK.

DATE OF BIRTH

- Where the nature of person is an individual, insert the date of birth in the ‘CCYYMMDD’ format

IDENTITY NUMBER

- For an individual, record the South African identity number of the individual

REGISTRATION NUMBER OF COMPANY / CC / TRUST / FUND

- The registration number is the number supplied by the Department of Trade and Industry on successful registration of the entity.
- Record the registration number of the entity in the blocks provided. Do not include any space, slash ("/") or dash ("-") signs.

REGISTRATION NUMBER OF CO-OPERATIVE

- Record the registration number of the entity in the blocks provided. Do not include any space, slash ("/"), dash ("-") or other signs.

VAT NUMBER

- Complete the VAT number of the applicant in the blocks provided.
- Where the entity has no registration number, leave the blocks BLANK.

IF NOT SOUTH AFRICAN RESIDENT STATE COUNTRY OF RESIDENCE

- Where a person does not fall within the definition of a "resident" in terms of the Income Tax Act, 1962, that person is not a South African resident for tax purposes and needs to complete the country of residence.

COUNTRY OF ISSUE

- Refers to the code of the country in which the passport was applied for and issued.

PASSPORT NUMBER

- For an individual (not a RSA resident), complete the individual's passport number in the blocks provided.

PURPOSE OF REGISTRATION

- Indicate purpose of the applicant in the blocks provided

Purpose of PAYE/
registration: UIF SDL/
UIF PAYE/
SDL/
UIF

7.2 RESIDENTIAL / REGISTERED ADDRESS

| 2. Residential/Registered Address | |
|---|---|
| Residential address if individual and Registered address for other entity types | |
| Unit no. <input type="text"/> | Complex (if applicable) <input type="text"/> |
| Street no. <input type="text"/> | Street/Name of farm <input type="text"/> |
| Suburb/District <input type="text"/> | |
| City/Town <input type="text"/> | |
| Postal code <input type="text"/> | Cell no. <input type="text"/> |
| Fax no. <input type="text"/> | Home tel no. (for individuals) <input type="text"/> |
| Contact email <input type="text"/> | Bus tel no. <input type="text"/> |

Note: This part requires the particulars of the residential or registered address

PHYSICAL ADDRESS, TELEPHONE NUMBER AND CELLULAR PHONE NUMBER

- The physical address details must be completed from where the business is conducted. Therefore it cannot be a Post Office Box number.
 - The contact telephone number should be completed with the area code.
 - In addition the cellular phone number of the individual / registered business must be provided

7.3 PARTICULARS of TWO MAIN PARTNERS

| 3. Particulars of Two Main Partners | |
|--|--|
| Number of partners in partnership <input type="text"/> | |
| A. Individual | G. Club |
| B. Partnership | H. Welfare Organisation |
| C. Company/CC/Co-operative (CIPRO reg. entity) | I. Trust |
| D. Government/Public or Local authority | K. Foreign Individual |
| E. Association not for gain | L. Foreign Governmental (foreign embassies) |
| Nature of person (select applicable nature of person) <input type="text"/> | |
| M. Unincorporated Body of Persons | |
| N. Retirement Funds | |
| O. Section Title Entity (Sectional Titles Act no. 95 of 1986 - non CIPRO Body Corporate) | |
| Initials (only if nature of person is individual) <input type="text"/> | |
| Surname/Company/Close Corporation or other name <input type="text"/> | |
| Identity no. <input type="text"/> | |
| Registration number of CO/CC/Trust/Fund <input type="text"/> | |
| Date of birth (DDMMCCYY) <input type="text"/> | Income tax reference number <input type="text"/> |
| Registration number of co-operative <input type="text"/> | Passport no. <input type="text"/> |
| If not South African resident state country of residence <input type="text"/> | |
| Country of issue (e.g. South Africa = ZAF) <input type="text"/> | |
| FOR OFFICE USE Reason code <input type="text"/> | |
| Nature of person (select applicable nature of person) <input type="text"/> | |
| Initials (only if nature of person is individual) <input type="text"/> | |
| Surname/Company/Close Corporation or other name <input type="text"/> | |
| ID no. <input type="text"/> | |
| Registration number of CO/CC/Trust/Fund <input type="text"/> | |
| Date of birth (DDMMCCYY) <input type="text"/> | Income tax reference number <input type="text"/> |
| Registration number of co-operative <input type="text"/> | Passport no. <input type="text"/> |
| If not South African resident state country of residence <input type="text"/> | |
| Country of issue (e.g. South Africa = ZAF) <input type="text"/> | |
| FOR OFFICE USE Reason code <input type="text"/> | |

Note: This section collects information about the individuals associated with the business.

- The type of associates for whom details must be completed are:
 - Companies (including CC) - 2 most senior directors / members (individuals);
 - Partnerships - 2 most senior partners (individuals, companies, trusts or a combination);
 - Trusts - 2 most senior trustees (may be individuals or companies); and
 - Other organisations - 2 most senior office bearers (individuals).

7.4 LIABILITY PARTICULARS

| 4. Liability Particulars | |
|---|--|
| Preferred language | English <input type="checkbox"/> Afrikaans <input checked="" type="checkbox"/> |
| Date on which the business commenced/will commence (DDMMCCYY) | <input type="text"/> |
| Date on which the employer became/will become liable for registration for PAYE/UIF (DDMMCCYY) | <input type="text"/> |
| Date on which the employer became/will become liable for registration for SDL/UIF (DDMMCCYY) | <input type="text"/> |
| Payroll Information: Estimated payroll for the following 12 month period | R <input type="text"/> |
| Number of employees on which estimated payroll is based | <input type="text"/> |

Note: This part determines the date from which the employer is liable to pay Employees' Tax, SDL and / or UIF.

PREFERRED LANGUAGE

- Mark the preferred language with an "X"

DATE ON WHICH THE BUSINESS COMMENCED / WILL COMMENCE

- Complete the date your business started or will start. This date should be when your business first had or will have transactions.

DATE ON WHICH THE EMPLOYER BECAME / WILL BECOME LIABLE FOR REGISTRATION FOR PAYE / UIF

- If the employer must register for Employees' Tax purposes, this field must be completed.

Note: When registering for Employees' Tax purposes, the employer will also be registered for UIF purposes.

DATE ON WHICH THE EMPLOYER BECAME / WILL BECOME LIABLE FOR REGISTRATION FOR SDL / UIF

- If the employer must register for SDL purposes, this field must be completed.

Note: When registering for SDL purposes, the employer will also be register for UIF purposes

PAYROLL INFORMATION

- Estimated payroll for the following 12 month period

NUMBER OF EMPLOYEES ON WHICH ESTIMATED PAYROLL IS BASED

- The number of recruited staff employed by the employer must be indicated in the relevant block

7.5 PARTICULARS OF REPRESENTATIVE EMPLOYER

5. Particulars of Representative Employer

The representative employer is a natural person residing in South Africa who is, according to paragraph 16 of the Fourth Schedule to the Income Tax Act 58 of 1962, responsible for performing the duties of the employer as required by the said schedule. Not applicable to individuals except if the individual is not a SA resident.

Initials

Surname

Capacity: Public Officer Trustee/Curator/Liquidator/Executor/Administrator/Judicial manager Partner Treasurer Officer for Municipality/Public Authority/Manager/Secretary/Council/Board

Physical address in South Africa (not postal box number)

Unit no. Complex (if applicable)

Street no. Street/Name of farm

Suburb/District

City/Town

Postal code Tel no. Fax no.

Cell no. ID no.

Passport no. for the representative Employer Country of Issue (e.g. South Africa = ZAF)

Contact email

Representative employers must ensure that they are familiar with the provisions of the Fourth Schedule to the Income Tax Act

Note: A representative taxpayer is a natural person residing in South Africa who is, in terms of paragraph 16 of the Fourth Schedule of the Income Tax Act 58 of 1962 responsible for performing the duties of the employer as required by said Schedule.

- If an employer is not a natural person, it is necessary to determine who is responsible for performing the duties and obligations. Before you provide information in this part, read the table below to determine who the correct representative employer is in relation to the nature of the applicant.

| INSTITUTION | CAPACITY | DEFINITION |
|--|------------------------------------|---|
| A company | Public officer | The nominee that holds a post of responsibility in the company, such as managing director, manger, shareholder or secretary or as appointed in default by the Commissioner. The appointment of an auditor or attorney who is not an employee of the company may not be accepted unless the assessing officer is satisfied that there are special circumstance warranting such appointment and then only if the registered address of the company is that of such auditor or attorney. |
| Any company in liquidation | Liquidator | The person duly appointed to carry out liquidation. |
| Any municipality | Accounting Officer | Any person responsible for accounting for receipt or payment of money under any law or for the receipt or payment of public funds on behalf of such municipality |
| Any public authority | Accounting Officer | Any person responsible for accounting for receipt or payment of money under any law or for the receipt or payment of public funds on behalf of such public authority. |
| Any corporate or unincorporated body, other than a company | Treasurer | A person appointed to administer or manage the financial assets and liabilities. |
| A person under legal disability | Guardian, curator or administrator | A person legally responsible for someone unable to manage their own affairs. |
| A deceased person or his / her estate | Executor or administrator | A person appointed by the testator to carry out the terms of the will. |
| An insolvent person or his / her estate | Trustee or administrator | An individual or member of a board given powers of administration of property in trust with a legal obligation to administer it solely for the purposes specified. |

INITIALS

- Insert the initials of the representative employer in the blocks provided.

SURNAME

- Insert the surname of the representative employer in the blocks provided.

CAPACITY

- Determine the capacity of the representative employer by utilising the table above.
 - Place an "X" in the relevant choice block.
 - The capacity indicated in this field must be the same as completed in part 12 of the application form

PHYSICAL ADDRESS, TELEPHONE NUMBER AND CELLULAR PHONE NUMBER

- The physical address details must be completed from where the business is conducted. Therefore it cannot be a Post Office Box number.
 - The contact telephone number should be completed with the area code.
 - In addition the cellular phone number identity number and/or passport number, country of issue and email address of the representative employer must be provided

7.6 PARTICULARS OF BUSINESS (CONTINUE)

6. Particulars of Business (continue)

Trading or other name

Physical address of the business

Unit no. Complex (if applicable)

Street no. Street/Name of farm

Suburb/District

City/Town

Postal code Bus tel no. Fax no.

Cell no.

Contact email

Website address

Postal address: Same as above:

Postal code

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)

SETA Code Chamber/SIC code

TRADING OR OTHER NAME

- The trading name is the name under which your business trades. It is also the name known by your suppliers or customers and it may be different from your business' legal name.
 - If the trading name is the same as the legal name, rewrite the name but DO NOT write "as above", "not applicable" or N / A".
 - If your business has more than one trading name, provide the trading name for the main activity and a separate list of other trading names as an annexure to the application form.

PHYSICAL ADDRESS, TELEPHONE NUMBER, CELLULAR PHONE NUMBER AND POSTAL ADDRESS

- The physical address details must be completed from where the business is conducted. Therefore it cannot be a Post Office Box number.
 - Similarly, the telephone number at the physical address must also be furnished.
 - Where there is no landline telephone number, write an alternate contact telephone, (if applicable) or cellular phone number in the cellular phone number field.
 - The facsimile number need not be physically situated at the place of business and serves as an alternate means of contact. (e.g. facsimile messages).
 - If you have a "086" facsimile number, complete the "086" as the area code and the rest of the number as the facsimile number.
 - The postal address of the employer must be provided.

E-MAIL ADDRESS AND WEBSITE ADDRESS

- Use BLOCK LETTERS and print one character in each block.
 - For your website address, enter it exactly as it appears on your website using UPPER CASE and lower case where necessary.

TRADE CLASSIFICATION CODES

- Refer to brochure – VAT / PAYE 403 available on the SARS website, www.sars.gov.za, to see which activity and division codes are applicable to your business.
 - For foreign diplomatic or consular mission', the major division is "26" and the activity within the major division "2605".

STATE MAIN SECTOR AND ACTIVITY

- The main sector and activity from which the applicant derives the majority of its business income must be described.

SETA CLASSIFICATION CODES (SETA CODE AND CHAMBER/SIC CODE)

- In order to ensure that the application for registration for SDL is processed, the valid classification SETA/SIC codes **must** be completed.
 - Where the SETA/SIC classification codes have not been completed on the application for registration; the SDL payments will not be allocated to the National Skills Fund and the relevant SETA.
 - This will also mean that no Levy Grant can be paid to the employer by the relevant SETA. Even where an employer apply to be registered for Employees' Tax and UIF purposes only, the SETA/SIC classification codes must be completed.
 - These codes can be obtained from the Quick guide for SDL which is available on SARS' website.

7.7 PARTICULARS OF EXEMPTIONS (Where applicable)

7. 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).

FOR OFFICE USE

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

- This part is only applicable for SDL exemption purposes.
- If the entity is not liable for SDL, the relevant entity must be selected with an "X".
- Where an employer falls within any one of the following categories, such employer will be exempt from the payment of SDL although he / she is still obliged to register in terms of section 5(6) of the SDL Act and the relevant category must be indicated with an "X":
 - Any National / Provincial Public Service employer.
 - Any Public Benefit Organisation which is exempt from the payment of SDL in terms of section 4(c) of the SDL Act and has received a letter of exemption from the SARS Tax Exemption Unit.
 - Any National / Provincial Public entity, if more than 80% of its expenditure is defrayed from funds voted by Parliament.
 - Any Municipality in respect of which a certificate of exemption has been granted.

7.8 PARTICULARS OF EXTERNAL AUDITOR / BOOKKEEPER / ACCOUNTANT / TAX PRACTITIONER (Where applicable)

8. 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

- Complete this block with the personal details of either:
 - The external auditor of the organisation;
 - The bookkeeper of the organisation;
 - The accountant of the organisation; or
 - Tax practitioner.
- If you do your own books, leave these blocks blank.

7.9 BANKING PARTICULARS

9 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 ●

- The banking details account must be at a recognised financial institution located in South Africa. This part allows the employer to provide SARS with the banking details of the business.
- The following banking particulars (optional field) be completed:
 - Type of account;
 - Bank branch number;
 - Account number;
 - Legal person or trading name of the account holder (must correspond to part 1);
 - Account holder relationship.
- **Third party banking details may only be used if you are a holding company or a subsidiary company within a 'group of companies' or if you a foreign company.**
- Detailed information on banking detail requirements is available from the SARS website (www.sars.gov.za).

7.10 PARTICULARS OF OTHER BRANCHES / DIVISIONS

10. Particulars of other branches/divisions

State the number of branches/divisions if separate branches/divisions 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 PAYE number(s) of ALL branches/divisions including those for which an application for separate registration will be made on an EMP102a form:

Name

PAYE no.

Name

PAYE no.

Name

PAYE no.

Name

PAYE no.

Name

PAYE no.

STATE THE NUMBER OF BRANCHES/DIVISIONS IF SEPARATE BRANCHES/DIVISIONS ALSO EXIST IN THE RSA

- Enter the number of branches/divisions that are linked to your present business in the blocks provided, for example:
 -
- Branches/divisions situated outside South Africa must not be included.

STATE THE NUMBER OF BRANCHES/DIVISIONS FOR WHICH SEPARATE REGISTRATION IS REQUIRED

- State the number of branches/divisions that requires a separate EMP

FURNISH THE TRADING OR OTHER NAME AND/OR EMPLOYER'S REFERENCE NUMBER (PAYE NO) OF ALL BRANCHES/DIVISIONS INCLUDING THOSE FOR WHICH AN APPLICATION FOR SEPARATE REGISTRATION WILL BE MADE ON EMP 102 APPLICATION

- The application accommodates the details of 5 branches/divisions.
 - Where there are more than 5 branches/divisions, an annexure must be attached detailing the information as required in this part.

7.11 DECLARATION BY REPRESENTATIVE EMPLOYER

11. 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.

| | | | | | | | | | |
|----------------------|----------------------|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Name | Signature | Capacity of Representative Employer | Date | | | | | | |

- This part is a declaration by the employer or the representative employer affirming that the information supplied in this application is true and correct and that all required documents are attached when submitted to SARS.
 - It is also an affirmation by the employer or the representative employer that he / she is aware of his / her duties and responsibilities in terms of paragraph 16 of the 4th Schedule.
 - Once you have completed this application, you are required to read the declaration.
 - When you are satisfied that all of the information provided in the application is accurate and complete, the application form must be signed and dated in addition to recording the name and capacity of the representative employer.

7.12 NOTES

12. Notes

1. Please read Guide for Employers and Employees' Tax for more information regarding Employees' Tax. The guide is available on the SARS website: 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. Please refer to the Supporting Document list available on the SARS website (www.sars.gov.za)
3. An EMP 103 Registration Certificate confirming the registration number(s) will only be issued upon successful verification and validation.

- For detailed guidance pertaining to tax types, it is recommended to read the:
 - Guide for employers in respect of Employees' Tax;
 - Quick reference guide for SDL; and
 - Quick reference guide for UIF.
- The relevant guides are available on SARS' website: www.sars.gov.za.

SUPPORTING DOCUMENTS REQUIRED PER NATURE OF PERSON

Note: Please refer to the Supporting Document list available on the SARS website (www.sars.gov.za)

8 SUBMISSION OF APPLICATION TO SARS

- Only personally presented applications by the individual owner / partner / legal representative / authorised registered tax practitioner will be accepted.
- Applications received via mail will only be accepted on an exception basis in cases where applicants:
 - Are geographically far away from the SARS branch; and
 - Cannot reach the SARS branch due to a disability.
- The application form must be signed by the applicant.
 - If the form is not signed, it will be regarded as not having been received by SARS.
 - This could result in unnecessary delays in processing the application or a rejection of the application by SARS.
 - In addition the form may not be signed by the Tax Practitioner on behalf of the applicant.
- Once completed, you are required to submit the application in person to your local SARS Branch falling in the area where your business is situated.
- The turnaround time for the application to be processed will depend on successful validation and verification of information and a possible business premises visits.
- An EMP103 Registration Certificate confirming the reference number(s) will only be issued upon successful registration

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).