

# EMP101e PAYROLL TAXES

---

Application for registration



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

FOR OFFICE USE

Office date stamp

PAYE Reference number 7
SDL Reference number L
UIF Reference number U
Area code
Magisterial district

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. Business Information

Nature of person (select applicable nature of person)
A. Individual
B. Partnership
C. Company/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. Foreign 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)

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.)

Surname or registered name input fields

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/SDL/UIF registration: UIF PAYE/SDL/UIF

2. Residential/Registered Address

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.

Fax no. Home tel no. (for individuals)

Contact email

### 3. Particulars of Two Main Partners

Number of partners in partnership      ●

- A. Individual
- B. Partnership
- C. Company/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. Foreign 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)

Nature of person (select applicable nature of person)  ●

Initials (only if nature of person is individual)     ●

Surname/Company/Close Corporation or other name

Identity no.  ● Registration number of CO  ●  
CC /Trust/Fund

Date of birth (DDMMCCYY)  ● Income tax reference number  ●

Registration number of co-operative  ● Passport no.  ●

If not South African resident state country of residence  ●

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

FOR OFFICE USE Reason code  ●

Nature of person (select applicable nature of person)  ●

Initials (only if nature of person is individual)     ●

Surname/Company/Close Corporation or other name

ID no.  ● Registration number of CO  ●  
CC /Trust/Fund

Date of birth (DDMMCCYY)  ● Income tax reference number  ●

Registration number of co-operative  ● Passport no.  ●

If not South African resident state country of residence  ●

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

FOR OFFICE USE Reason code  ●

### 4. Liability Particulars

Preferred language English  Afrikaans  ●

Date on which the business commenced/will commence (DDMMCCYY)  ●

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)  ●

**Payroll Information:** Estimated payroll for the following 12 month period R  ,

Number of employees on which estimated payroll is based

### 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**

**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)**

Chamber/SIC code  ● State main sector and activity  ●

**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

## 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                      ●

## 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  ●

## 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 EMP102e form:

Name                      ●

VAT no. 4           ●

Name                      ●

VAT no. 4           ●

Name                      ●

VAT no. 4           ●

Name                      ●

VAT no. 4           ●

Name                      ●

VAT no. 4           ●

## 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.

●

Name Signature Capacity of Representative Employer Date

## 12. Notes

- Please read Guide for Employers iro Employees' Tax for more information regarding Employees' Tax. The guide is available on the SARS website: [www.sars.gov.za](http://www.sars.gov.za)
- 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.
- An EMP 103 Registration Certificate confirming the registration number(s) will only be issued upon successful verification and validation.

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

- 1.1 Certified 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 tax practitioner to act on behalf of the employer
- 1.4 Recent copy of the business municipal account
- 1.5 Recent copy of the residential municipal account of individual or representative employer.
  - 1.5.1 In case of a married Individual the municipality account in the name of the spouse may be accepted;
  - 1.5.2 If the property is leased, a copy of the lease agreement.

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

- 2.1 Certified copy of the identity documents of the two main 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 Certified copy of the ID or passport of the representative employer.
- 2.6 Recent copy of the business municipal account.
- 2.7 Recent copy of the Residential municipal account of Individual, Partner or Representative Employer.
  - 2.7.1 In case of a married Individual the municipality account in the name of the Spouse may be accepted;
  - 2.7.2 If the property is leased, a copy of the lease agreement.

### 3. Nature of Person = C (Company [CIPRO reg. entity]):

- 3.1 Certified 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 main 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 Certified copy of the ID or copy of Passport of the Representative Employer;
- 3.7 Recent copy of the Business municipal account, or;
- 3.8 Recent copy of the Residential municipal account of Individual, or Representative Employer.
- 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 Confirm event giving rise to the activity, e.g.:
  - 3.2.1 Government Gazette;
  - 3.2.1 Decision by Cabinet;
  - 3.2.1 Applicable Act.
- 4.2 Original cancelled cheque or original letter from the Banker;
- 4.3 Letter of Authority – If EMP101e application is presented by registered Tax Practitioner, to authorise the Tax Practitioner to act on behalf of the Employer;
- 4.4 Certified copy of the ID or copy of Passport of the Representative Employer;
- 4.5 Recent copy of the Business municipal account.

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

- 5.1 Copy of one of the following:
  - 5.1.1 Founding document;
  - 5.1.2 Constitution governing activities of the specific entity; or
  - 5.1.3 Friendly Societies registration document.
- 5.2 Original cancelled cheque or original letter from the Banker;
- 5.3 Letter of Authority – If EMP101e application is presented by registered Tax Practitioner, to authorise the Tax Practitioner to act on behalf of the Employer;
- 5.4 Certified copy of the ID or copy of Passport of the Representative Employer;
- 5.5 Recent copy of the Business municipal account.

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

- 6.1 Copy of Constitution governing activities of the specific entity;
- 6.2 Original cancelled cheque or original letter from the Banker;
- 6.3 Letter of Authority – If EMP101e application is presented by registered Tax Practitioner, to authorise the Tax Practitioner to act on behalf of the Employer;
- 6.4 Certified copy of the ID or copy of Passport of the Representative Employer;
- 6.5 Recent copy of the Business municipal account.

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

- 7.1 Copy of welfare registration document.
- 7.2 Original cancelled cheque or original letter from banker.
- 7.3 Letter of Authority – If EMP101e application is presented by registered tax practitioner - to authorise the practitioner to act on behalf of the employer.
- 7.5 Certified copy of ID or passport of representative vendor.
- 7.6 Recent copy of the business municipal account.
- 7.7 Recent copy of the residential municipal account of individual, partner or representative employer.
  - 7.7.1 if the property is leased, a copy of the lease agreement.

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

- 8.1 Certified copy of the Trust Deed.
- 8.2 Certified 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 Certified copy of the ID or 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 If the property is leased, a copy of the lease agreement.

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

- 9.1 Certified copy of Passport of the individual.
- 9.3 Letter of Authority – If EMP101e application is presented by registered local tax practitioner, to authorise the practitioner to act on behalf of the employer.
- 9.4 Obtain the following from the local representative employer:
  - 9.4.1 Initials and Surname;
  - 9.4.2 Copy of Identity Document; and
  - 9.4.3 Recent copy of the Business municipal account, or;
  - 9.4.1 Recent copy of the Residential municipal account.

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

- 10.1 Copy of certificate of registration (FSB).
- 10.2 Original cancelled cheque or original letter from banker.
- 10.3 Letter of Authority – If EMP101e application is presented by registered tax practitioner, to authorise the tax practitioner to act on behalf of the Employer;
- 10.4 Certified copy of the ID or passport of the representative employer;
- 10.4 Recent copy of the Business municipal account.

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

- 11.1 Copy of Founding Document;
- 11.2 Original cancelled cheque or original letter from the Banker;
- 11.3 Letter of Authority – If EMP application is presented by registered Tax Practitioner, to authorise the Tax Practitioner to act on behalf of the Employer;
- 11.4 Certified copy of the ID or copy of Passport of the Representative Employer;
- 11.5 Recent copy of the Business municipal account.

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

- 12.1 Recent copy of the business municipal account.

## **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 Sectional Title Registration document;
- 13.1 Original cancelled cheque or original letter from the Banker;
- 13.1 Letter of Authority – If EMP application is presented by registered Tax Practitioner, to authorise the Tax Practitioner to act on behalf of the Employer;
- 13.1 Certified copy of the ID or copy of Passport of the Representative Employer;
- 13.1 Recent copy of the Business municipal account.