EMP101e PAYROLL TAXES

Application for registration





FOR OFFICE USE	
FOR OFFICE USE	Office date stamp
PAYE Reference number SDL Reference number	
UIF Reference number	
Area code	
Magisterial district	
magisterial district	
Please refer to the Guide for completion of Employer Registration delayed if you do not complete this application fully.	n application. Your registration may be
PLEASE USE BLOCK LETTERS	
1. Business Information	
Nature of person (select applicable nature of person)	
A. Individual B. Partnership G. Club H. Welfare Organisation	M. Unincorporated Body of Persons N. Retirement Funds
C. Company/CC/Co-operative(CIPRO reg. entity) D. Government/Public or Local authority K. Foreign Individual	O. Section Title Entity (Sectional Titles Act no. 95 of 1986 - non CIPRO Body Corporate)
E. Association not for gain L. Foreign Governmental (foreign eml	
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 pa	artnership, company, etc. name of partnership, company, etc.)
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Income tax no. Date	e of birth (DDMMCCYY)
ID no. Registration numl	
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 (as South Africa - 7AF) Passport no.	Purpose of PAYE/ SDL/ PAYE/
(e.g. South Africa = ZAF)	registration: UIF UIF SDL/ UIF
2. Residential/Registered Address	
Residential address if individual and Registered address for other entity types	
Unit no. Complex (if applicable)	•
Street Street/Name of farm	•
Suburb/ District	
City/ Town	
Postal	Bus tel
	no.
Fax no. Home tel no. (for i	

Contact email

3. Particulars of Iwo Main	Partners																		
Number of partners in partnership		•																	
A. Individual B. Partnership C. Company/CC/Co-operative(CIPR D. Government/Public or Local authors E. Association not for gain		H. I. K.	Club Welfare Trust Foreign Foreign	Individu	ıal		eign eml	oassie:	s)	N. Re O. Se	etirem ection	ent l Title	Fund Enti	ity (Se	ectior	nal Ti	itles A Corpor		
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1. Liability Particulars																			
Preferred language English	Afrikaan	s	•																
Date on which the business commen	ced/will commenc	e (DDMN	ICCYY)																
Date on which the employer became	will become liable	for regis	tration fo	or PAYE	/UIF (I	DDMI	//CCYY)											I	
Date on which the employer became	will become liable	for regist	tration fo	or SDL/U	JIF (D	DMM	CCYY)											T	$\overline{}$
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5. Particulars of Represer	tative Emplo	yer											·						
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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
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.

Supporting documents to be attached to the EMP101e registration.

Nature of Person = A (Individual):

- Copy of ID/Marriage Certificate for the individual
- Original cancelled cheque or original letter from the banker
- Letter of Authority If EMP101e application is presented by registered Tax practitioner, to authorise the practitioner to act 1.3 on behalf of the Employer
- Recent copy of the Business Municipal account 1.4
- If business is conducted from home only the residential municipal account is needed 1.5
- 1.6 In case of a married individual the municipality account in the name of the spouse may be accepted
- Copy of the residential municipal account of individual, partner or representative vendor 1.7
- 1.8 In case of a married individual the municipality account in the name of the spouse may be accepted
- If the property is leased, a copy of the lease agreement 1.9

2. Nature of Person = B (Partnership):

- Copy of the identity documents of the two most senior partners of the partnership.
- Copy of the Partnership Agreement/affidavit.
- 2.3 Original cancelled cheque or original letter from the banker.
- 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 Copy of the ID or copy of passport for the representative employer.
- 2.6 Recent copy of the business municipal account.
- 2.7 Copy of the residential municipal account of individual, partner or representative vendor.
- In case of a married individual the municipality account in the name of the spouse may be accepted.
- If the property is leased, a copy of the lease agreement.

Nature of Person = C (Compnay/CC/Co-operative [CIPRO reg. entity]):

- Copy of Certificate of Incorporation/Registration.
- 3.2 Copy of:
 - CR10/CR11/CR12 in the case of a Co-Operation. 3.2.1
 - 3.2.2 CK1/CK2 in the case of a Close Corporation; or
 - CM1/CM2/CM29 in the case of a Company.
- Copy of the identity documents of the two most senior members/directors. 3.3
- Original cancelled cheque or original letter from the banker.
- Letter of Authority If EMP101e application is presented by registered tax practitioner to authorise the practitioner to act 3.5 on behalf of the employer.
- Copy of the ID or copy of passport of the representative employer.
- 3.7 Recent copy of the business municipal account.
- Copy of the residential municipal account of individual, partner or representative vendor. 3.8
 - In case of a married individual the municipality account in the name of the spouse may be accepted.
- 3.9 If the property is leased, a copy of the lease agreement.

4. Nature of Person = D (Government/public or local authority):

- Original cancelled cheque or original letter from banker.
- In case of a practitioner, a letter of Authority to authorise the practitioner to act on behalf of the vendor. Copy of ID document of representative vendor.
- 43
- 44 Recent copy of the business municipal account.
- 4.4 Copy of the residential municipal account of individual, partner or representative vendor.
 - 4.4.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- If the property is leased, a copy of the lease agreement.

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

- Copy of memorandum, articles of association, or constitution governing the activities of the association not for gain.
- Original cancelled cheque or original letter from banker.
- In case of a practitioner, a letter of Authority to authorise the practitioner to act on behalf of the vendor.
- Copy of ID document of representative vendor.
- Recent copy of the business municipal account. 5.5
- Copy of the residential municipal account of individual, partner or representative vendor. 5.6
 - In case of a married individual the municipality account in the name of the spouse may be accepted.
- If the property is leased, a copy of the lease agreement.

6. Nature of Person = G (Club):

- Copy of constitution of the club.
- Original cancelled cheque or original letter from banker.
- In case of a practitioner, a letter of Authority to authorise the practitioner to act on behalf of the vendor. 6.3
- 6.4 Copy of ID document of representative vendor.
- Recent copy of the business municipal account.
- 6.6 Copy of the residential municipal account of individual, partner or representative vendor.
 - In case of a married individual the municipality account in the name of the spouse may be accepted.
- 67 If the property is leased, a copy of the lease agreement.

7. Nature H (Welfare organisation):

- 7.1 Copy of memorandum, articles of association/ or constitution governing the activities of the welfare organisation.
- 7.2 Original cancelled cheque or original letter from banker.
- 7.3 In case of a practitioner, a letter of Authority to authorise the practitioner to act on behalf of the vendor.
- 8.4 Copy of ID document of representative vendor.
- 7.5 Recent copy of the business municipal account.
- 7.6 Copy of the residential municipal account of individual, partner or representative vendor.
 - 7.6.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 7.7 f the property is leased, a copy of the lease agreement.

8. Nature of Person = I (Trust):

- 8.1 Copy of the Trust Deed.
- 8.2 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 Copy of the ID or copy of 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 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 8.8 If the property is leased, a copy of the lease agreement.

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

- 9.1 Copy of Passport of the individual.
- 9.2 Original cancelled cheque or original letter from the banker.
- 9.3 Letter of Authority If EMP101e application is presented by registered tax practitioner, to authorise the practitioner to act on behalf of the employer.
- 9.4 Recent copy of the business municipal account.
 - 9.4.1 If business is conducted from home only the residential municipal account is needed.
 - 9.4.2 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 9.5 Copy of the residential municipal account of individual, partner or representative vendor.
 - 9.5.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 9.6 If the property is leased, a copy of the lease agreement.

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

- 10.1 Copy of memorandum, articles of association, or constitution governing the activities of the retirement fund.
- 10.2 Original cancelled cheque or original letter from banker.
- 10.3 In case of a practitioner, a letter of Authority to authorise the practitioner to act on behalf of the vendor.
- 10.4 Copy of ID document of representative vendor.
- 10.5 Recent copy of the business municipal account.
- 10.6 Copy of the residential municipal account of individual, partner or representative vendor.
 - 11.6.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 10.7 If the property is leased, a copy of the lease agreement.

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

- 11.1 Copy of memorandum, articles of association, or constitution governing the activities of the unincorporated body of persons.
- 11.2 Original cancelled cheque or original letter from banker.
- 11.3 In case of a practitioner, a letter of Authority to authorise the practitioner to act on behalf of the vendor.
- 11.4 Copy of ID document of representative vendor.
- 11.5 Recent copy of the business municipal account.
- 11.6 Copy of the residential municipal account of individual, partner or representative vendor.
 - 11.6.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 11.7 If the property is leased, a copy of the lease agreement.

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

- 12.1 Copy of memorandum; or article of association or constitution governing activities of the specific entity.
- 12.2 Original cancelled cheque or original letter from banker.
- 12.3 In case of a practitioner, a letter of Authority to authorise the practitioner to act on behalf of the vendor.
- 12.4 Copy of ID document of representative vendor.
- 12.5 Recent copy of the business municipal account.
- 12.6 Copy of the residential municipal account of individual, partner or representative vendor.
 - 12.6.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 12.7 If the property is leased, a copy of the lease agreement.

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 memorandum; or article of association or constitution governing activities of the specific entity.
- 13.2 Original cancelled cheque or original letter from banker.
- 13.3 In case of a practitioner, a letter of authority to authorise the practitioner to act on behalf of the vendor.
- 13.4 Copy of ID document of representative vendor.
- 13.5 Recent copy of the business municipal account.
- 13.6 Copy of the residential municipal account of individual, partner or representative vendor.
 - 13.6.1 In case of a married individual the municipality account in the name of the spouse may be accepted.
- 13.7 If the property is leased, a copy of the lease agreement.