

June 2015



# Companies

## Registering for Income Tax

[www.sars.gov.za](http://www.sars.gov.za)  
0800 00 7277

 **SARS**  
At Your Service

## Are you registering for the first time?

The South African Revenue Service (SARS) made changes to the way taxpayers register and/or amend their details. This is aimed at making registering easier for taxpayers, improving the reliability and security of data and ultimately giving taxpayers a single view of their tax portfolio.

### When do you need to register for Income Tax?

A company must be registered with the Company Intellectual Property Commission (CIPC) to obtain a registration number. For registration procedures see [www.cipc.co.za](http://www.cipc.co.za). The company will then be registered automatically as a taxpayer. A company which does not hear from SARS after registering with CIPC, must contact their nearest SARS office.

If a company is not yet registered with SARS, they will, for security reasons, need to do their first-time registration at a SARS branch. They will not be able to register for the first time via eFiling.

Depending on other factors such as turnover, payroll amounts, whether involved in imports and exports etc, a taxpayer could also be liable to register for other taxes, duties, levies and contributions such as Value Added Tax (VAT), Pay-As-You-Earn (PAYE), Customs, Excise, Skills Development Levy (SDL) and Unemployment Insurance Fund (UIF) contributions.

### What if you want to register for another tax product?

Once registered for income tax, if you wish to register for VAT or PAYE, you don't need to go through a lengthy registration process again as you can apply via eFiling. Alternatively, you can come into a branch and bring in the forms normally used to register for that particular tax product, as well as all required supporting documents.

Registration for income tax, PAYE and VAT will be real-time, with VAT possibly requiring an additional review step. Registration for Customs and Excise products will follow the same process as it always has, i.e. the relevant application

forms and annexures need to be brought into a Customs/ Excise branch and they will be sent away to a Customs Hub for processing.

## A word of advice

### 1. Register for eFiling

(if you have not already done so) – it will make your life easier!

eFiling will enable you to:

- register for different tax products including PAYE and VAT online (if you have registered as a legal entity and are on eFiling)
- manage all your tax products yourself (e.g. update demographic details if they change)
- give access to additional people to use this service if you are the representative person of a company/trust/other legal entity

You can save time and money by doing all this from the comfort of your home or office!

### 2. Register your employees

with SARS via the e@syFile™Employer ITReg service. It's a much quicker process for them than having to come into a SARS branch to register. You can download e@syFile™ Employer via the SARS website/SARS eFiling.

3. Make sure your **identity details** are correct with CIPC (if you run a company) and Home Affairs (if you are an individual) as we will be basing our demographic data on this data after the new system is implemented.
4. When you want to activate the **Representative person** that represents your company in your dealings with SARS (e.g. a Public Officer), the person firstly needs to be registered with SARS and secondly, he/she needs to come into a SARS branch to get "linked" to the company. Remind your official representative to bring in all relevant supporting documents (i.e. ID document, Passport in the absence of an ID, and Power of Attorney/ official letter of appointment /Board resolution) on their first visit, after which they will only need to bring in their ID document if they visit a SARS branch. It must be noted that a Public Officer must reside in the Republic.

### **More information**

For more information, call the SARS Contact Centre on 0800 00 SARS (7277) or visit the SARS website on [www.sars.gov.za](http://www.sars.gov.za)

### **DISCLAIMER**

The information contained in this leaflet 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 leaflet should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information you may –

- Visit the SARS website [www.sars.gov.za](http://www.sars.gov.za);
- Visit your nearest SARS branch;
- Contact your registered tax practitioner;
- Contact the SARS National Contact Centre –
  - o If calling locally, on 0800 00 SARS (7277); or
  - o If calling from abroad, on +27 11 602 2093 (only between 8am and 4pm South African time).