EXTERNAL POLICY

REQUEST AND COMPLETION OF INCOME TAX REGISTRATION APPLICATION BY EMPLOYERS

1   SCOPE

- The purpose of this document is to assist manual employers in understanding the processes to be followed when requesting and completing the Income Tax Registration Application – Individual (ITREG) for purposes of registering their individual employees for income tax purposes.

- This document is not applicable to employers who use the e@syFile™ software application AND are registered eFilers due to the fact that these applications provide the functionality to register their employees.

2   POLICY STATEMENT

2.1   REQUEST FOR AN APPLICATION FORM (ITREG)

- Due to the 2011 filing requirement where the employee income tax reference number is a mandatory field on the IRP5/IT3(a) certificate issued by the employer to the employee, SARS has started providing employers with access to register employees for purposes of obtaining an income tax reference number.

- Employers are granted access to register their employees for income tax through one of the following channels:

  - e@syFile™ Employer software application
  - eFiling
  - Manual registration (completing the ITREG form).

- With regard to the manual registration, employers are required to request and complete ITREG form manually. Employers can request ITREG forms through various channels. The following are different channels in which employers can approach SARS:

  - Phoning SARS;
  - Faxing a request to SARS;
  - Emailing a request to SARS;
  - Visiting the Branch Office; and
  - Posting a request to SARS.

- The ITREG application form is exclusive for manual employers and not available for use by individual employees. Individuals are required to register by completing and submitting an IT77 Application for Registration in cases where the employer has not actioned the registration of such individual.

- Where a request for ITREG form was made via any one of the above mentioned channels, the form will be posted by SARS to the employer.

- ITREG forms will be distributed to employers via post when a request was received from an employer. "Post" is the only distribution channel available. Upon each request, a maximum of six (6) ITREG forms can be issued.

- ITREG forms posted to employers will need to be completed and send back to SARS for processing.

2.2   COMPLETION OF THE ITREG APPLICATION FORM

- The employer must complete and sign the application form to request the registration of his / her employee for income tax purposes.

- Incomplete or incorrectly completed application forms will be returned to employers.

- Submissions by employers should be in the correct template.

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- Where correction fluid was used on the application form and the correction was not initialled by the employer, the application will be rejected.

- eFiling employers may, in terms of their profiles, log onto eFiling website and use the available functionality online to request the registration of their employees.

3   REFERENCES

3.1   LEGISLATION

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	**Income Tax Act No. 58 of 1962:** Fourth Schedule Paragraphs 13(1) and 14(2)
Other Legislation:	None
International Instruments:	None

3.2   CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
QMS-01	Quality Management System Manual	ISO 9001:2000
AS-PAYE-23	Internal Policy – Request for Income Tax Registration Application - Individual	All
AS-PAYE-23-S1	Internal Standard Operating Procedure – Manage request for Income Tax Registration Application - Individual	All
AS-PAYE-24-G1	External - Guide for registration of employees by employers for income tax purposes	All

4   DEFINITIONS AND ACRONYMS

e@syFile™	Software package supplied by SARS which has the functionality to create reconciliation documents in the prescribed formats and produced an electronic file in ZipCentralFile format submission purposes.
eFiling	Internet based channel which allows taxpayers to capture and submit their Returns. eFiling registration can be applied for on http://www.sarsefiling.co.za.
Employer	Any person who pays or is liable to pay a person an amount by way of remuneration including a person responsible for the payment of an amount by way of remuneration to a person under the provision of a law or out of public funds or out of funds voted by parliament or Provincial Council.
Employee	An employee for employees' tax purposes is defined as — • A natural person who receives remuneration or to whom remuneration accrues; • A person (including a company) who receives remuneration or to whom remuneration accrues by reason of services rendered by such person to or on behalf of a labour broker; • A labour broker; • A person or class or category of persons whom the Minister of Finance by notice in the Government Gazette declares to be an employee; • A personal service provider; • A director of a private company. An employee for UIF purposes is defined as any natural person who receives any remuneration or to whom remuneration accrues in respect of services rendered or to be rendered by that person but excluding an independent

	contractor. An employee for SDL purposes is defined as an employee for employees' tax purposes. An employee for taxable benefit purposes is defined as any person who receives remuneration or to whom remuneration accrues and includes any director of a company but excludes persons who retired before 1 March 1992 except for purposes of the provisions which deal with the payment of an employee's debt or the release of an employee from an obligation to pay a debt
ITREG form	Income Tax Registration Application - Individual

5   DOCUMENT MANAGEMENT

Designation	Name / Division
Business Owner:	Group Executive: Contact Centre Operations and Branch Operations
Process Owner:	Executive: Enterprise Business Enablement: Service, Processing and Compliance
Author:	Patricia Khoncha
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