



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

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*N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes*



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**AIDS HELPLINE: 0800-0123-22 Prevention is the cure**

# IMPORTANT Information from Government Printing Works

Dear Valued Customers,

Government Printing Works has implemented rules for completing and submitting the electronic Adobe Forms when you, the customer, submits your notice request.

Please take note of these guidelines when completing your form.

## **GPW Business Rules**

1. No hand written notices will be accepted for processing, this includes Adobe forms which have been completed by hand.
2. Notices can only be submitted in Adobe electronic form format to the email submission address [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za). This means that any notice submissions not on an Adobe electronic form that are submitted to this mailbox will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
3. Notices brought into GPW by "walk-in" customers on electronic media can only be submitted in Adobe electronic form format. This means that any notice submissions not on an Adobe electronic form that are submitted by the customer on electronic media will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
4. All customers who walk in to GPW that wish to submit a notice that is not on an electronic Adobe form will be routed to the Contact Centre where the customer will be taken through the completion of the form by a GPW representative. Where a customer walks into GPW with a stack of hard copy notices delivered by a messenger on behalf of a newspaper the messenger must be referred back to the sender as the submission does not adhere to the submission rules.
5. All notice submissions that do not comply with point 2 will be charged full price for the notice submission.
6. The current cut-off of all Gazette's remains unchanged for all channels. (Refer to the GPW website for submission deadlines – [www.gpwnonline.co.za](http://www.gpwnonline.co.za))
7. Incorrectly completed forms and notices submitted in the wrong format will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email [info.egazette@gpw.gov.za](mailto:info.egazette@gpw.gov.za))
8. All re-submissions by customers will be subject to the above cut-off times.
9. All submissions and re-submissions that miss the cut-off will be rejected to the customer to be submitted with a new publication date.
10. Information on forms will be taken as the primary source of the notice to be published. Any instructions that are on the email body or covering letter that contradicts the notice form content will be ignored.

You are therefore advised that effective from **Monday, 18 May 2015** should you not comply with our new rules of engagement, all notice requests will be rejected by our new system.

Furthermore, the fax number **012- 748 6030** will also be **discontinued** from this date and customers will only be able to submit notice requests through the email address [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za).





**DO** use the new Adobe Forms for your notice request.

These new forms can be found on our website:  
[www.gpwonline.co.za](http://www.gpwonline.co.za) under the Gazette Services page.

**DO** attach documents separately in your email to GPW. (In other words, your email should have an Adobe Form plus proof of payment – 2 separate attachments – where notice content is applicable, it should also be a 3<sup>rd</sup> separate attachment)

**DO** specify your requested publication date.

**DO** send us the electronic Adobe form. (There is no need to print and scan it).

**DON'T** submit request as a single PDF containing all other documents, i.e. form, proof of payment & notice content, it will be **FAILED** by our new system.

**DON'T** print and scan the electronic Adobe form.

**DON'T** send queries or RFQ's to the submit.egazette mailbox.

**DON'T** send bad quality documents to GPW. (Check that documents are clear and can be read)

### Form Completion Rules

**Important!**

No.	Rule Description	Explanation/example
1.	All forms must be completed in the chosen language.	GPW does not take responsibility for translation of notice content.
2.	All forms must be completed in sentence case, i.e. No fields should be completed in all uppercase.	e.g. "The company is called XYZ Production Works"
3.	No single line text fields should end with any punctuation, unless the last word is an abbreviation.	e.g. "Pty Ltd.", e.g. Do not end an address field, company name, etc. with a period (.) comma (,) etc.
4.	Multi line fields should not have additional hard returns at the end of lines or the field itself.	This causes unwanted line breaks in the final output, e.g. <ul style="list-style-type: none"> <li><b>Do not</b> type as: 43 Bloubokrand Street Putsonderwater 1923</li> <li><b>Text should be entered</b> as: 43 Bloubokrand Street, Putsonderwater, 1923</li> </ul>
5.	Grid fields (Used for dates, ID Numbers, Telephone No., etc.)	<ul style="list-style-type: none"> <li>Date fields are verified against format CCYY-MM-DD</li> <li>Time fields are verified against format HH:MM</li> <li>Telephone/Fax Numbers are not verified and allow for any of the following formats limited to 13 characters: including brackets, hyphens, and spaces <ul style="list-style-type: none"> <li>0123679089</li> <li>(012) 3679089</li> <li>(012)367-9089</li> </ul> </li> </ul>
6.	Copy/Paste from other documents/text editors into the text blocks on forms.	<ul style="list-style-type: none"> <li>Avoid using this option as it carries the original formatting, i.e. font type, size, line spacing, etc.</li> <li>Do not include company letterheads, logos, headers, footers, etc. in text block fields.</li> </ul>



No.	Rule Description	Explanation/example
7.	Rich text fields (fields that allow for text formatting)	<ul style="list-style-type: none"> <li>• Font type should remain as Arial</li> <li>• Font size should remain unchanged at 9pt</li> <li>• Line spacing should remain at the default of 1.0</li> <li>• The following formatting is allowed:               <ul style="list-style-type: none"> <li>○ Bold</li> <li>○ Italic</li> <li>○ Underline</li> <li>○ Superscript</li> <li>○ Subscript</li> </ul> </li> <li>• Do not use tabs and bullets, or repeated spaces in lieu of tabs and indents</li> <li>• Text justification is allowed:               <ul style="list-style-type: none"> <li>○ Left</li> <li>○ Right</li> <li>○ Center</li> <li>○ Full</li> </ul> </li> <li>• Do not use additional hard or soft returns at the end of line/paragraphs. The paragraph breaks are automatically applied by the output software               <ul style="list-style-type: none"> <li>○ Allow the text to wrap automatically to the next line only use single hard return to indicate the next paragraph</li> <li>○ Numbered lists are allowed, but no special formatting is applied. It maintains the standard paragraph styling of the gazette, i.e. first line is indented.</li> </ul> </li> </ul>
	e.g. 1. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river. 2. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river.	



You can find the **new electronic Adobe Forms** on the website [www.gpwonline.co.za](http://www.gpwonline.co.za) under the Gazette Services page.

For any **queries or quotations**, please contact the **eGazette Contact Centre** on 012-748 6200 or email [info.egazette@gpw.gov.za](mailto:info.egazette@gpw.gov.za)

## Disclaimer

*Government Printing Works does not accept responsibility for notice requests submitted through the discontinued channels as well as for the quality and accuracy of information, or incorrectly captured information and will not amend information supplied.*

*GPW will not be held responsible for notices not published due to non-compliance and/or late submission.*



**IMPORTANT NOTICE**

The Government Printing Works will not be held responsible for faxed documents not received due to errors on the fax machine or faxes received which are unclear or incomplete. Please be advised that an "OK" slip, received from a fax machine, will not be accepted as proof that documents were received by the GPW for printing. If documents are faxed to the GPW it will be the sender's responsibility to phone and confirm that the documents were received in good order.

Furthermore the Government Printing Works will also not be held responsible for cancellations and amendments which have not been done on original documents received from clients.

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**GOVERNMENT NOTICE**

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**DEPARTMENT OF LABOUR****No. 385****15 May 2015**

Rules, Forms and Particulars which shall be furnished in terms of the Compensation for Occupational Injuries and Diseases Act, 1993 (Act 130 of 1993, as Amended).

I, Shadrack Shivumbahomu Mkhonto, Compensation Commissioner, hereby repeal under Section 6 A (b) of the Compensation for Occupational Injuries and Diseases Act, 1993 (Act 130 of 1993, as Amended) item 3 of my prescription as published under notice no. 268 in the following Government Gazette no 37510 of 04 April 2014 and replace it with the following:-

**Return of Earnings [Section 82 (1)]**

3. "The Return of Earnings shall be on Form W.As. 8 [AnnexureA] with the particulars required therein, as the case maybe", and this form will not be posted to registered employers and is obtainable from <http://www.labour.gov.za>

All employers are encouraged to file on line as per link <http://www.labour.gov.za>



S. MKH )

**COMPENSATION COMMISSIONER**



labour

Department:  
Labour  
REPUBLIC OF SOUTH AFRICA

COIDA, 1993 (ACT 130 OF 1993) Section 82(1)

The Hon., Prof., Dr., Rev., Messrs., Mr., Ms.,

RETURN OF EARNINGS

W.As. 8

2014

To be completed and submitted by all employers to:  
Assessments Division

☒ 955, Pretoria, 0001

Compensation House

Cnr Hamilton Street & Soutpansberg Road, Arcadia

☎ Call centre 0860105350

Only original document will be accepted.

Information relating to earnings (staff costs)  
should be kept for at least 4 years.

REFERENCE/CA NUMBER	
BP NO.	
Year of assessment	01 March 2014 to 28 February 2015
Date of issue	
This return must be submitted on or before	
31 May 2015	

THIS FORM CAN ALSO BE SUBMITTED ONLINE: [www.labour.gov.za](http://www.labour.gov.za)

REFER TO THE ENCLOSED GUIDELINES BEFORE COMPLETING THE RETURN. DO NOT SUBMIT THIS FORM IF REGISTERED ONLINE  
PART 1: EMPLOYER PARTICULARS

Complete the white blocks only where particulars have changed.  
Use block letters where applicable, and mark with an X

<b>1.1 Co/CC Registration name (per CIPC). Sole Proprietor: Name of owner.</b>												
<b>1.2 Trading name (if applicable)</b>												
<b>1.3 Co or CC number.</b>												
<b>1.4 Employer's ID number.</b>												
<b>1.5 Unemployment Insurance no.</b>												
<b>1.6 Postal address.</b>											Postal code:	
<b>1.7 Physical address.</b>											Region	
<b>1.8 Telephone number.</b>	Code			Number								
<b>1.9 Fax number.</b>	Code			Number								
<b>1.10 Cell phone number.</b>												
<b>1.11 E- Mail address.</b>												
<b>1.12 Particulars of operation.</b> a) Describe the nature of business/ farming activities/ goods sold or manufactured or services rendered. b) Describe the materials used in the manufacturing of goods. c) Describe the nature and extent of construction/erection undertaken. d) In case of farming, indicate the nature thereof. e) Do you use tractors and/or power-driven saws.												
	Livestock			Tillage								
	Mixed farming:			%Livestock				% Tillage				
	Yes <input type="checkbox"/>			No <input type="checkbox"/>								
	<b>1.13 Status of business.</b> a) Ongoing (under same ownership and control as previous year.) b) Ceased. c) Sold with: Assets only. Assets & liabilities. Name & Address of New owner / CC or Co.  d) Liquidated/Sequestered By Court Order Quote Estate no. e) Owner deceased.											Yes: <input type="checkbox"/>
										No: <input type="checkbox"/>		
Date:		Y	Y	Y	Y	M	M	D		D		
Date:		Y	Y	Y	Y	M	M	D		D		
Yes:											No: <input type="checkbox"/>	
Yes:											No: <input type="checkbox"/>	
Date:		Y	Y	Y	Y	M	M	D		D		
NO												
Date:		Y	Y	Y	Y	M	M	D		D		

**PART 2:**

**Reference number:**

**Declaration 01 March 2014 - 28 February 2015**

**I, the undersigned confirm that the number of employees and their earnings (staff costs/salaries & wages) for the 12 months ending 28/02/2015 are as follows:**

Actual Earnings:01/03/2014 - 28/02/2015					Provisional Earnings:01/03/2015- 29/02/2016			
Month	Number of employees and amount of earnings (staff costs/salaries & wages) per month paid to all employees (excluding directors of a Company or members of a close corporation) up to a maximum of R 332 479 per person for the above period.		Number of directors/members and amount of earnings (staff costs/salaries & wages) per month paid to directors of a Company or members of a Close Corporation up to a maximum of R 332 479 per person for the above period.		Number of employees and amount of earnings (staff costs/salaries & wages) per month expected to be paid to all employees (excluding directors of a Company or members of a close corporation) up to a maximum of R 355 752 per person for the above period.		Number of directors/members and amount of earnings (staff costs/salaries & wages) per month expected to be paid to directors of a Company or members of a Close Corporation up to a maximum of R 355 752 per person for the above period.	
	Number	Earnings - (Rands only)	Number	Earnings - (Rands only)	Number	Earnings - (Rands only)	Number	Earnings - (Rands only)
Mar								
Apr								
May								
Jun								
Jul								
Aug								
Sep								
Oct								
Nov								
Dec								
Jan								
Feb								
<b>Total</b>								

**FINAL EARNINGS PAID**

**ESTIMATED EARNINGS**

Total earnings of both employees and Directors/Members:		ESTIMATED EARNINGS
Total cash value of free food and/ or quarters. (if applicable) in Rands.		
<b>GRAND TOTAL OF EARNINGS</b>		
State in words the grand total of earnings:		State in words the grand total of earnings:
Give reason where earnings differ by 30% from the previous year:		
Declaration by employer:		Declaration by Agent/Payroll Administrator:
Name:		Name:
Designation:		Designation:
<b>SIGNATURE:</b>		<b>SIGNATURE:</b>
Date:		Date:
Telephone No:		Telephone No:
e-mail Address:		e-mail Address:
Company Banking Information:		<b>Office use only - Codified.</b>
Bank Name:		
Account No:		
Branch Code:		
Branch Name:		
Type of Acc:		

**NB: IT IS THE RESPONSIBILITY OF THE EMPLOYER TO ENSURE THAT THE INFORMATION DECLARED IS ACCURATE AND CORRECT, THEREFORE NO REVISIONS WILL BE ENTERTAINED**  
**IT IS COMPULSORY FOR BOTH EMPLOYER AND AGENT / PAYROLL ADMINISTRATOR TO SIGN THE DECLARATIONS ABOVE.**  
**IT IS A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION OR FAIL TO RENDER A RETURN WITHIN THE PRESCRIBED PERIOD.**  
**THE ONUS IS ON THE EMPLOYER TO NOTIFY THE COMMISSIONER WITHIN 7 DAYS OF ANY CHANGES IN THE PARTICULARS SO FURNISHED (E.G NATURE OF BUSINESS OR CLOSURE OF BUSINESS;ETC)**  
 In the event that more than one return is furnished for the same assessment period this office will accept the first return as final  
**Criminal proceedings will be instituted for misrepresentation of facts**



## IMPORTANT INFORMATION AND GUIDELINES

**IF THE RETURN IS NOT SUBMITTED TO THIS OFFICE ON OR BEFORE 31 MAY 2015, A PENALTY NOT EXCEEDING 10% (TEN PERCENT) OF THE FINAL ASSESSMENT, MAY BE IMPOSED, IN TERMS OF SECTION 83(6)(b). THE ACT EMPOWERS THE DIRECTOR GENERAL IN TERMS OF SEC 83(6)(a) TO ESTIMATE THE EARNINGS.**

### WHO IS AN EMPLOYEE AS REFERRED TO IN PART 2.

"Employee" means a person who has entered into, or works under a contract of service or apprenticeship or learnership with an employer, whether the contract is expressed or implied, oral or in writing, and whether remuneration is calculated by time or work done, or is in cash or in kind and includes -

- Casual / temporary employee employed for the purpose of the employer's business/farming activities.
- Working director of a Company or member of a Close Corporation/Body Corporate, who has entered into a contract of service, or of apprenticeship or learnership, in so far that the employee acts within the scope of his/her employment in terms of such contract. (Excluding shareholders or "silent partners" who are only paid dividends or sharing profits).

**NB. A sole owner or partners in a business/farming operation are not regarded as "employees" as contemplated by the Act and their earnings should, therefore, not be included.**

A person provided by a labour broker, against payment to a client for the rendering of a service or the performance of work and for which service or work such person is paid by the labour broker, is an employee of the labour broker. The earnings of such persons should not be included in the client's Return of Earnings document.

### WHAT ARE EARNINGS (STAFF COSTS/SALARIES & WAGES) AS REFERRED TO IN PART 2

Earnings are *all* payments made regularly, before any deductions, whether in money or in kind, to employees.

**The following list are not exhaustive, but are intended only to highlight certain remuneration items for which there may be some doubt as to their inclusion or exclusion.**

**Included** in the gross earnings before any deductions are the following:

- Overtime of a regular nature, (not intermittent or irregular overtime).
- Bonuses of any kind, including incentive bonuses and annual bonuses.
- Commission, even though the amount may vary from month to month.
- The cash value of food and quarters supplied to employees as part of a remuneration package. Cash value of fringe benefits such as a company car, free accommodation or accommodation at a reduced rate, etc.
- Travel and other allowances paid regularly, as part of the package.
- Where the employee is remunerated in accordance with a package of benefits, all items forming part of the package, other than employer contributions such as medical aid contributions.
- Earnings/Drawings paid to working Directors of a Company or Members of a Close Corporation.

**Attach a list with their names, ID numbers and addresses.**

**Excluded** are the following:

- Payments of a reimbursive nature.
- Overtime worked occasionally.
- Payments for specific non-recurring tasks which do not form part of an employee's normal duties.
- *Ex gratia* payments.
- Intangible fringe benefits such as the taxable portion of medical aid/pension contributions by the employer, etc.
- Payments to cover special expenses such as subsistence and travelling costs, lunch and costs for business meetings.
- Travel and other allowances paid occasionally.
- Profit sharing of Directors and Members.

**FINAL EARNINGS : When a business is sold/ceased, liquidated/sequestered or the employer deceased)**  
**Indicate the date in the space provided on the front page (item 1.13) and declare the final earnings paid to that date.**

### MINIMUM ASSESSMENT SECTION 83(2)(b)

As a result of continuously rising costs, the 2014 – 2015 minimum assessment has been increased to **R 1000** per annum.

### LETTER OF GOOD STANDING

This letter can be obtained once the employer has complied with the requirements of the COID Act, inter alia:


- Submitting the latest return of earnings.
- Assessment has been paid or instalments have been arranged and paid.
- The letter of good standing can only be generated online at <https://cfonline.labour.gov.za/OnlineSubmissions>
- Usernames and passwords are the same as the one used when submitting on returns of earnings
- Use the 99..... number on the CF registration number then you link your company

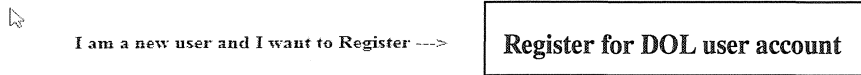
### WEBSITE ADDRESS

The Compensation for Occupational Injuries and Diseases Act, 1993 and Amendments are available on the website at <http://www.labour.gov.za>

## RETURNS OF EARNINGS ONLINE SUBMISSION

The office has introduced the online submission of Return of earnings. The employers can submit their return online.

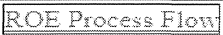
- Go to [www.labour.gov.za](http://www.labour.gov.za) under online services block/tab you click “  Compensation Fund Return of Earnings Submissions ” then on the next screen click



“ to register

- Then fill in the required fields and apply



- There is also a process flow attached  on the website with steps to guide you.
- If you encounter any problems please send an email to [roe@labour.gov.za](mailto:roe@labour.gov.za)



DEEL 2:

Verwysingsnommer:

Verklaring vir 01 Maart 2014 - 28 Februarie 2015

**Ek, die ondergetekende verklaar hiermee dat die aantal werknemers en hulle verdienste (personeel kostes/salarisse & lone) vir die 12 maande geëindig 28/02/2015 soos volg was:**

Werklike verdienste verklaar: 01/03/2014 - 28/02/2015				Voorlopige verdienste: 01/03/2015 - 29/02/2016				
Maand	Aantal werknemers en totale verdienste (personeel kostes/salarisse & lone) betaal per maand aan alle werknemers (uitgesonderd direkteure van 'n Maatskappy of lede van 'n Beslote Korporasie) tot 'n maksimum van R 332 479 per persoon vir bogenoemde tydperk.		Aantal direkteure/lede en totale verdienste (personeel kostes/salarisse & lone) per maand van direkteure van 'n Maatskappy of lede van 'n Beslote Korporasie betaal tot 'n maksimum van R 332 479 per persoon vir bogenoemde tydperk.		Aantal werknemers en totale verdienste (personeel kostes/salarisse & lone) betaal per maand aan alle werknemers (uitgesonderd direkteure van 'n Maatskappy of lede van 'n Beslote Korporasie) tot 'n maksimum van R 355 752 per persoon vir bogenoemde tydperk.		Aantal direkteure/lede en totale verdienste (personeel kostes/salarisse & lone) per maand van direkteure van 'n Maatskappy of lede van 'n Beslote Korporasie betaal tot 'n maksimum van R 355 752 per persoon vir bogenoemde tydperk.	
	Aantal	Verdiensite (Slegs Rande)	Aantal	Verdiensite (Slegs Rande)	Aantal	Verdiensite (Slegs Rande)	Aantal	Verdiensite (Slegs Rande)
Mrt								
Apr								
Mei								
Jun								
Jul								
Aug								
Sep								
Okt								
Nov								
Des								
Jan								
Feb								
Totaal								
<b>WERKLIKE VERDIENSTE</b>				<b>BERAAMDE VERDIENSTE</b>				
Totale verdienste van beide werknemers en Direkteure/Lede.								
Totale kontantwaarde van gratisvoedsel en/of huisvestig. (indien van toepassing) in Rande.								
<b>TOTALE BEDRAG VAN VERDIENSTE</b>								
Totale bedrag van verdienste in woorde:				Totale bedrag van verdienste in woorde:				
Gee redes indien werklike verdienste met 30% van die vorige jaar verskil:								
Goedgekeur deur werkgewer				Goedgekeur deur Agent/Betaal Rol Administrateur				
Naam:				Naam:				
Hoedanigheid:				Hoedanigheid:				
<b>HANDTEKENING:</b>				<b>HANDTEKENING:</b>				
Datum:				Datum:				
Telefoon Nr:				Telefoon Nr:				
e- pos adres:				e- pos adres:				
Bank besonderhede van Besigheid:				Kantoor gebruik alleenlik - Gekodifiseer.				
Bank Naam:								
Rekening Nr:								
Tak Kode:								
Tak Naam:								
Tipe rekening:								

**NB: DIT IS DIE WERKGEWER SE VERANTWOORDELIKHEID OM SEKER TE MAAK DAT DIE VERKLAARDE INLIGTING AKKURAAAT EN KORREK IS, EN GEEN WYSIGING SAL OORWEEG WORD NIE.**

**DIT IS VERPLIGTEND VIR BEIDE WERKGEWER EN AGENT/BETAAL ROL ADMINISTRATEUR OM BOGENOEMDE VERKLARING TE TEKEN.**

**DIT IS 'N ERNSTIGE OORTREDING OM 'N VALS VERKLARING TE MAAK OF OM TE VOORKOM DAT 'N OPGAWE BINNE DIE VOORGESKREWE TYDPERK IN GEDIEN WORD.**

**ENIGE VERANDERING VAN DIE VERSTREKTE BESONDERHEDE VAN DIE BESIGHEID MOET BINNE 7 DAE VERKLAAR WORD ( BV. AARD VAN DIE BESIGHEID, SLUITING VAN DIE BESIGHEID;ENS.)**

**INDIEN MEER AS EEN OPGAWE VAN VERDIENSTE VIR DIESELFDE AANSLAG TYDPERK ONTVANG WORD, SAL DIE KANTOOR DIE EERSTE VORM AANVAAR AS FINAAL. KRIMENELE PROSEDURES SAL INGESTEL WORD VIR DIE VERKLARING VAN VALS INLIGTING.**

**BELANGRIKE INLICHTING EN RIGLYNE**

**INDIEN DIE OPGAWE NIE BY HIERDIE KANTOOR VOOR OF OP 31 MEI 2015 INGEDIEN IS NIE, KAN 'N BOETE GEHEF WORD, INTERME VAN ARTIKEL 83(6)(b) VAN DIE WET, MAG DIE DIREKTEUR-GENERAAL DIE VERDIENSTE BERAAM. 'N BOETE VAN HOOGSTENS 10% (TIEN PERSENT) VAN DIE FINALE AANSLAG MAG GEHEF WORD INTERME VAN ART. 83(6)(a)**

**WIE IS 'N WERKNEMER SOOS BEDOEL IN DEEL 2.**

"Werknemer" beteken iemand wat 'n diens- of vakleerlingskap- of leerlingskapkontrak met 'n werkgewer aangegaan het of daar volgens werk, hetsy die kontrak uitdruklik of stillswyend, mondeling of skriftelik is, en of die vergoeding bereken word deur tyd of werk gedoen, of kontant of *in natura* is en sluit in -

- Stuk/tydelike werknemer in diens vir die doel van die werkgewer se besigheid/boerdery;
- Werkende direkteur van 'n Maatskappy of lid van 'n Beslote Korporasie/ Beheerliggaam, wat 'n diens- of vakleerlingskap- of leerlingskapkontrak aangegaan het, vir sover die werknemer optree binne die bestek van sy/haar diens ingevolge sodanige kontrak. (Uitgesonderd aandeelhouders of "rustende vennote" wat slegs dividende betaal word of in winste deel.)

**NB. 'n Alleeneienaar of vennote in 'n besigheids/boerderywerkzaamheid word nie beskou as "werknemers" soos beskryf in die Wet nie en hulle verdienstes (personeel kostes / salarisse en lone) moet dus nie verklaar word nie.**

Iemand wat deur 'n arbeidsmakelaar verskaf word, teen betaling vir 'n kliënt vir die lewering van 'n diens of die verrigting van werk en vir welke diens of werk sodanige persoon deur 'n arbeidsmakelaar betaal word, is 'n werknemer van die arbeidsmakelaar. Die verdienste van sodanige persone moet nie ingesluit word in die kliënt se "Opgawe van Verdienste" nie.

**WAT IS VERDIENSTE (PERSONEEL KOSTES/SALARISSE & LONE) SOOS BEDOEL IN DEEL 2**

Verdienste is *alle* betalings wat gereeld, voor enige aftrekkings, hetsy in geld of *in natura*, gedoen word aan werknemers.

**Die volgende lys is nie volledig nie, maar is slegs bedoel om sekere vergoedingsitems uit te lig, waar twyfel oor die insluiting of uitsluiting kan bestaan.**

**Ingesluit** in die bruto verdienste voor enige aftrekkings is die volgende:

- Oortyd van 'n gereelde aard, (nie onderbroke of onreëlmatige oortyd).
- Bonusse van enige soort, insluitende aansporingsbonusse en jaarlikse bonusse.
- Kommissie, alhoewel die bedrag van maand tot maand kan wissel.
- Die kontantwaarde van voedsel en huisvesting verskaf aan werknemers as deel van 'n vergoedings-pakket. Kontantwaarde van byvoordele soos 'n maatskappymotor, gratis akkommodasie of akkommodasie teen afslag, ens.
- Reis-en ander toelaes wat gereeld betaal word as deel van die pakket.
- Waar die werknemer vergoed word ooreenkomstig 'n voordelepakket waar al die items deel van die pakket vorm, buiten die werkgewerbydraes soos bydraes tot 'n mediese fonds.
- Verdienste/trekkings wat betaal word aan werkende direkteure van 'n Maatskappy of lede van 'n Beslote Korporasie. (Om afsonderlik verklaar te word in Item 2.2.2). **Heg 'n lys aan met die name, ID-nommers en adresse.**

**Uitgesonderd** is die volgende:

- Terugbetalings van 'n vergoedende aard.
- Oortyd soms gewerk.
- Betalings vir spesifieke eenmalige take wat nie deel vorm van 'n werknemer se normale pligte nie.
- *Ex gratia*-betalings
- Ontasbare byvoordele soos die belasbare deel van mediese hulp/pensioenbydrae deur die werkgewer, ens.
- Betalings om spesiale uitgawes soos reis- en verblyf koste, middagetes en koste vir besigheidsvergaderings.
- Reis- en ander uitgawes wat by geleentheid betaal word.
- Winsdeling van Direkteure/Lede.

**FINALE VERDIENSTE: Indien besigheidverkoop/gestaak/gelikwieder/gesekwestreer of eienaar oorlede is:**

**Dui die datum in die toepaslike spasio op die voorblad aan (item 1.13) en verklaar die finale verdienste wat tot daardie datum betaal is.**

**MINIMUM AANSLAG ARTIKEL 83(2)(B)**

As gevolg van stygende koste is die minimum aanslag vir 2014– 2015 verhoog tot R 1000 per jaar.

**GOEIESTAND BRIEF.**

Hierdie brief kan slegs skriftelik versoek word sodra die werkgewer aan die vereistes van die VBBS Wet voldoen het, naamlik:

- Die huidige opgawe van verdienste ingedien is.
- Aanslag is betaal of reëlings is getref vir paaiemente.
- Aansoek vir Goeiestand sertifikaat kan aanlyn gedoen word by [https://cfoonline.labour.gov.za/Online Submissions](https://cfoonline.labour.gov.za/Online%20Submissions)
- "Username" en wagwoorde is dieselfde as wanneer opgawes van verdienste aanlyn ingedien word.
- Gebruik die 99... Nommer as die CF registrasie nommer om u maatskappy te Koppel vir die aanlyn goeiestand sertifikaat

**WEBTUISTE**

Die Wet op Vergoeding vir Beroepsbeserings en -siektes, 1993 en Wysigings is op die webtuiste beskikbaar by <http://www.labour.gov.za>

## AANLYN INDIENING VAN DIE OPGAWE VAN VERDIENSTE.

Die aanlyn indiening van die Opgawe van Verdienste is deur hierdie kantoor bekend gestel.

- Gaan in op [www.labour.gov.za](http://www.labour.gov.za) en klik op “online services block/tab” klik op “  
en op die volgende skerm klik op



- Vul die vereiste velde in en “apply”

” om te registreer.



- Daar is ook ‘n proses met ‘n vloeiagram op die webtuiste wat die stappe verduidelik.
- Indien u enige problem ondervind stuur asb ‘n e-pos aan [roe@labour.gov.za](mailto:roe@labour.gov.za)



# IMPORTANT

## Information

### from Government Printing Works

Dear Valued Customers,

Government Printing Works has implemented rules for completing and submitting the electronic Adobe Forms when you, the customer, submits your notice request.

Please take note of these guidelines when completing your form.

#### GPW Business Rules

1. No hand written notices will be accepted for processing, this includes Adobe forms which have been completed by hand.
2. Notices can only be submitted in Adobe electronic form format to the email submission address [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za). This means that any notice submissions not on an Adobe electronic form that are submitted to this mailbox will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
3. Notices brought into GPW by "walk-in" customers on electronic media can only be submitted in Adobe electronic form format. This means that any notice submissions not on an Adobe electronic form that are submitted by the customer on electronic media will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
4. All customers who walk in to GPW that wish to submit a notice that is not on an electronic Adobe form will be routed to the Contact Centre where the customer will be taken through the completion of the form by a GPW representative. Where a customer walks into GPW with a stack of hard copy notices delivered by a messenger on behalf of a newspaper the messenger must be referred back to the sender as the submission does not adhere to the submission rules.
5. All notice submissions that do not comply with point 2 will be charged full price for the notice submission.
6. The current cut-off of all Gazette's remains unchanged for all channels. (Refer to the GPW website for submission deadlines – [www.gpwonline.co.za](http://www.gpwonline.co.za))
7. Incorrectly completed forms and notices submitted in the wrong format will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email [info.egazette@gpw.gov.za](mailto:info.egazette@gpw.gov.za))
8. All re-submissions by customers will be subject to the above cut-off times.
9. All submissions and re-submissions that miss the cut-off will be rejected to the customer to be submitted with a new publication date.
10. Information on forms will be taken as the primary source of the notice to be published. Any instructions that are on the email body or covering letter that contradicts the notice form content will be ignored.

You are therefore advised that effective from **Monday, 18 May 2015** should you not comply with our new rules of engagement, all notice requests will be rejected by our new system.

Furthermore, the fax number **012- 748 6030** will also be **discontinued** from this date and customers will only be able to submit notice requests through the email address [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za).



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