

HOW TO REGISTER WITH SARS

WHEN DO I NEED TO REGISTER WITH SARS?

- **Get a tax reference number.** As soon as you launch your business, you need to register your company with SARS to get an income tax reference number. If your business is too small you won't pay tax, but you must still be registered.
- **You have about 2 months to get sorted.** You need to do this within 60 business days of starting your business, whether you're registering your company with CIPC or not.
- **Register with SARS.** You can register to be a taxpayer with SARS by completing an IT77 form at your nearest SARS branch. Keep in mind that if you have employees or are importing/exporting goods you could also be liable for other taxes, duties, levies and contributions such as:
 - **Value Added Tax (VAT):** This is an indirect tax on the consumption of goods and services. Vendors charge VAT on the supply of goods and services and on imported goods.
 - **Pay As You Earn (PAYE):** This is an employee tax that is deducted from their salary or wages and is treated as advance payments of income tax.
 - **Customs:** If you are importing products they will need to pass through customs, you may also have to pay duties or taxes on the products.
 - **Excise duties and levies:** You'll need to pay excise duties and levies on high-volume daily consumable products, as well as some non-essential or luxury items.
 - **Skills Development Levy (SDL):** This is a levy that employers must pay to encourage learning and development in South Africa. The funds are used to develop and improve the skills of their employees.
 - **Unemployment Insurance Fund (UIF):** This fund is for all employees. How it works is, you'll put money aside from your employees' salaries so if they ever find themselves unemployed, they can receive short-term relief from the fund.

For more information access SARS's tax guide for small businesses [here](#).