



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 439

Pretoria, 29 January 2002
Januarie

No. 23057



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

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GOVERNMENT NOTICE

DEPARTMENT OF LABOUR**No. 79****29 January 2002**

Rules, Forms and Particulars which shall be furnished in terms of the Compensation for Occupational Injuries and Diseases Act, 1993 (Act No. 130 of 1993, as amended).

I, Sibongile Winifred Magojo, Compensation Commissioner, hereby repeal under section 6A(b) of the Compensation for Occupational Injuries and Diseases Act, 1993, (Act No. 30 of 1993, as amended), item 3 of my prescription as published under Notice No. 1918 in the Government Gazette No. 17620 of 22 November 1996 and replace it with the following:

Return of Earnings [Section 82(1)]

3. "The Return of Earnings shall be on form W.As. 8 (Annexure 8) with the particulars required therein, as the case may be."



S W MAGOJO
COMPENSATION COMMISSIONER



COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT,
1993 (ACT NO. 130 OF 1993)
Section 82(1)

Date issued: _____
Due date: 31 MARCH 2002

W.As 8

To be furnished by all employers to:
THE COMPENSATION COMMISSIONER
 P O Box 955, Pretoria, 0001
 Compensation House
 Cnr Hamilton Street & Soutpansberg Road, Arcadia
 Tel: (012) 319-9111 e-mail: info@wcomp.gov.za

ASSESSMENT YEAR:	REFERENCE NUMBER:		
FROM:	TO:	AREA CODE:	SECTION:

										IMPORTANT									
										USE ONLY A BLACK PEN AND BLOCK LETTERS TO COMPLETE THIS DOCUMENT									
< POSTAL CODE										(N.B.: FAXED COPIES OF THIS FORM ARE NOT ACCEPTABLE)									

IMPORTANT
USE ONLY A BLACK PEN AND
BLOCK LETTERS TO COMPLETE
THIS DOCUMENT.

2. Physical address / name(s) of farm(s)

3. PARTICULARS OF OPERATIONS. (DELETE WHAT IS NOT APPLICABLE)

3.1 Describe the nature of goods sold / manufactured / or services rendered:

3.2 Describe the following if applicable:

3.2.1 Materials used in the manufacturing of goods:

3.2.2 Nature and extent of construction / erection undertaken:

3.3 In the case of farming, indicate the nature thereof:

Livestock Farming		Tillage		Mixed farming : % Livestock		% Tillage	
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3.4 Do you use tractors and/or power-driven saws?

Yes		No	
Yes		No	
Yes		No	
Yes		No	

4. Has the business / farm / Co / CC been sold since the last return was made?

If "Yes",

4.1 With all assets?.....

4.2 With all liabilities?.....

4.3 Date of take-over:

4.4 Name and address of new owner:

5. 5.1 Company or Close Corporation Number:

5.2 U I F Number:

6. Since the last return was made:

6.1 Did the business / farm / Co / CC cease operating?

Yes		No	
Yes		No	
Yes		No	

6.2 Has the business / farm / Co / CC been liquidated?

Yes		No	
Yes		No	
Yes		No	

6.3 Has the owner passed away?

Yes		No	
Yes		No	
Yes		No	

If "Yes" date of cessation
or an individual sequestered Yes No

7. If a limited liability company or a close corporation, state in all cases the names, ID numbers and addresses of directors or members. (Attach a list).

PARTICULARS OF ALL EMPLOYEES (PERMANENT, TEMPORARY AND CASUAL WORKERS)		Actual earnings/values paid for the period 1 March 2001 to 28 February 2002.	Estimated earnings/values to be paid for the period 1 March 2002 to 28 February 2003.
8. Average number of employees employed during the periods encapsulated alongside..			
9. EARNINGS (RANDS ONLY):			
9.1 Total amount of earnings paid to employees (excluding working directors of a company and working members of a close corporation) declared up to a maximum of R130 884 per person for the period 01/03/2001 - 28/02/2002 and up to a maximum of R140 556 for the period 01/03/2002 - 28/02/2003.....	9.1	RAND	RAND
9.2 Total amount of earnings or drawings paid to working directors of a company or members of a close corporation declared up to the maximum per person as indicated in 9.1.....	9.2		
9.3 Cash value of free food and/or quarters (if not included at item 9.1).....	9.3		
9.4 TOTAL EARNINGS (9.1 + 9.2 + 9.3).....	9.4		

10. N.B.: If the number of employees and/or the total earnings/values paid, differ substantially from those of the previous year, briefly give the reasons for such differences:

KINDLY FURNISH YOUR BANK DETAILS BY COMPLETING THE SECTION HEREUNDER. THE INFORMATION IS REQUIRED FOR THE PURPOSES OF AN ELECTRONIC TRANSFER SYSTEM. DIRECT DEPOSITS PREVENT POSTAL DELAYS AND CHEQUE FRAUD.

Bank: _____		Branch Name: _____		Branch Code: _____	
Type of Account: _____		Account Number: _____		_____	
Name of Account Holder: _____					
TEL NO:	Code and number	_____	Cell	_____	
FAX NO:	Code and number	_____	Contact Person	_____	
	E-mail address	_____			

I hereby certify that the above particulars are correct.

N.B.: Financial statements may be requested and verified by an authorised investigating officer/ auditor.

Name printed:	Designation:	Signature:	Date:
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IMPORTANT INFORMATION AND GUIDELINES.

- IF THE RETURN IS NOT RECEIVED BY THIS OFFICE ON OR BEFORE 31 MARCH 2002, A PENALTY MAY BE IMPOSED.
- KINDLY TAKE NOTE THAT THE ONUS RESTS ON THE EMPLOYER TO NOTIFY THIS OFFICE BY THE 15TH FEBRUARY IF THE ANNUAL RETURN OF EARNINGS DOCUMENT HAS NOT BEEN RECEIVED.
- IF YOU FAIL TO COMPLETE AND SUBMIT THE W.As. 8 RETURN OF EARNINGS WITHIN THE PRESCRIBED PERIOD, SECTION 83(6) OF THE ACT EMPOWERS THE COMPENSATION COMMISSIONER TO ESTIMATE THE EARNINGS. A PENALTY, NOT EXCEEDING 10% (TEN PERCENT) OF THE FINAL ASSESSMENT, MAY ALSO BE IMPOSED.

WHO IS AN EMPLOYEE?

"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 -

- a) a casual/ temporary employee employed for the purpose of the employer's business
- b) a director or member of a close corporation or a body corporate, who has entered into a contract of service or of apprenticeship or learnership with the Company, close corporation or body corporate, in so far that the employee acts within the scope of his/her employment in terms of such contract.

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.

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 reflected in the return of earnings.

WHAT ARE EARNINGS?

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

The following lists are not exhaustive, but are intended only to highlight remuneration items where there may be some doubt as to whether to include or exclude.

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. (To be declared separately in Item 9.2).
Also 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.
- If a director/member's remuneration is profit sharing, the Director/Member is not an employee in terms of the Act.

FINAL EARNINGS

If your activities have ceased, indicate the date of cessation on the front page, declare the final earnings paid to that date and return same.

MINIMUM ASSESSMENT

As a result of continuously rising costs, the 2001 minimum assessment has been increased to R 290.00 per annum.

LETTER OF GOOD STANDING

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

- a) Submitting the latest return of earnings.
- b) Assessment has been paid or instalments have been arranged.

A letter of good standing can only be issued on receipt of a written request. Please note that such requests should be sent well in advance. (Faxed requests are acceptable).

WEBSITE ADDRESS

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