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Pretoria, 5 March 2009

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Government Notice			
	on for Occupational Injuries and Diseases Act (130/1993): Rules, Forms and Particulars which shall be		31974
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GOVERNMENT NOTICE

DEPARTMENT OF LABOUR

No. 241 5 March 2009

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. 499 in the following Government Gazette no 30607 of 20 December 2007 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 maybe≤

S. S. Mkhonto
COMPENSATION COMMISSIONER

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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

					2008						
	To be com Assessment	npleted and subn s Division	nitted by all em	ployer	s to:						
	🖂 955, Pre	toria, 0001									
	Compensation	on House									
	Cnr Hamilton Street & Soutpansberg Road, Arcadia Call centre 0860105350 Right Fax: 012-357-1829 e-mail: roe@labour.gov.za										
	website at h	ttp://www.labour.ç	jov.za								
			REFERENCE NU	JMBER	ł						
	Year of assessment 01 March 2008 to 28 February 20										
	Date of issue										
This	return to be subm	itted on or before	31 N	/larch 2	009						

*Consult the enclosed guidelines before completing the return.

PART 1: EMPLOYER PARTICUL	ARS	Fil	l in	the	wh	iite	blo	cks	on	ly v	vhe	te t	art	icu	lars	ha	ve (hai	nge	d.	34
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1.1 Trading Name.																					
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1.2 Name of owner, Co or CC.		_	ļ	ļ	<u> </u>		⊢	├	_	├	ļ	 	<u> </u>	<u> </u>	⊢	\vdash		Н	<u> </u>	_	
1.3 Co or CC number.		<u> </u>	_	\vdash	╙	L.	_		<u> </u>	<u> </u>	<u> </u>	ļ	<u> </u>	L	╙	<u> </u>			Ш	_	
1.4 Employer's ID number.		_	<u> </u>	_	<u> </u>		_	<u> </u>		<u> </u>	<u> </u>	ļ	_	_	ļ	L.	_			<u> </u>	
1.5 Unemployment Insurance no.		_	<u> </u>			_	_	_		L_	<u> </u>	L	_	L	_		L_				
1.6 Postal address.					L		L_			_	L	ļ	_	_					Ш		
			L					_		L									Ш	L	
		_	_					_		L	_		Р	os	tal c	ode	e:		Ш	_	
1.7 Physical address.			_					L.		L.	_	L		L	$oxed{oxed}$				Ш	L.	
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		L			od	e				N						Nu	lumber				
1.8 Telephone number.			L_							L	L										
		L		C	Code											Nu	mb	er			
1.9 Fax number.																					
1.10 Cell phone number.																					
1.11 E- Mail address.																					
1.12 Particulars of operation.																					
a) Describe the nature of business/																			\Box		
farming activities/ goods sold or																					
manufactured or services rendered.																					
b) Describe the materials used														Г					П		
in the manufacturing of goods.															_						
c) Describe the nature and extent																					
of construction/erection																					
undertaken.																					
d) In case of farming,		Liv	est	ock	\$27						1. 3	TII	lage	186	gera.				* 13		
indicate the nature thereof.		Mix	red	fan	min	a:		%Li	ves	toc	k				%	Fills	iae				21.0
e) Do you use tractors and/or		Yes	CATANA	22.000			24.5	No	*****	2000000					216220				er select	and the same	C. Carryanioles Sandi Ma
power-driven saws.	÷					'						1									
1.13 Status of business.	<u> </u>										_										
a) Ceased.		Dat	te:												l						
b)Sold with:		Dat	te:																		
Assets only.		Yes	s:						No	:		'		_	'						
Assets & liabilities.	v.,	Yes	s:						No												
				١		1				٠ '		l									
Name & Address of																		\neg			
new owner / CC or Co.		Н	Н	-		Н	Н	-	Н	-	\vdash	Н	Н		\vdash		\dashv	\dashv	\dashv	\vdash	
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c) Liquidated/Sequestrated		Dat	te.	\vdash			-		-	-		-			\vdash	-	\vdash	\dashv	_		
By Court Order Quote Estate no.		24				-								_	-	-	-	\dashv	\dashv		
d) Owner deceased.		Dat	te ·			\vdash	\vdash		-		-	\vdash	\vdash	_							
u) Owner acceased.			٠.												ı						

									<u> </u>	Billionalitic con-
PART 2 Famings of s	all permanent, temporary a	Reference numb							al al	N.As 8
TALL EXCOLUTION		1.4000000								2008
PLEASE REFER TO THE	GUIDELINES BEFORE COMPL	ETING PART 2 AND PA	ART 3 OF THE \	V.As 8 F	RETUR	N OF	EARNII	NGS D	OCUM	
2.1 Average number of er	mployees employed for the period	1 March 2008 to 28 Fel	bruary 2009.							
Actual earnings paid to	all the employees (permaner	it, temporary and cas	ual) for the 20	08 - 200)9 ass	essm	ent ye	ar.		
2.2 EARNINGS PAID F	OR THE PERIOD 1 MARCH	2008 TO 28 FEBRUA	ARY 2009							
2.2.1 Total amount of earning	gs paid to <u>all employees</u> (excluding di	rectors of a Company								
or members of a Cl	ose Corporation) up to a maximum of	R214 305	-	RAND	SON	ILY)				
per person for the ab	pove period		L							Ø
(See 2.2.2 for directors'/	members' earnings)									
2.2. Total earnings haid to	directors of a Company or members	of a Close								
Corporation up to a	maximum of R214 305 per perso the names, ID numbers and ad	n for the above period	[,	øØ
2.2.3 Total cash value of free	e food and/or quarters, if not included i	n 2 2 1 or 2 2 2	[\Box	,	Ø
2.2.4 TOTAL AMOUNT (2 2	1 + 2 2 2 + 2 2 3)		Г		П			T-1	,	ø ø
2.2.5 TOTAL AMOUNT IN V	NORDS ·		_			•				
2.2.0 TOTAL AMOUNT IN	TOROGO,									
	employees and/or the total ear ve reasons for the difference:	nings paid, differ by 3	0% more or les	s from i	the pre	evious	assess	sment		
year, zeor, orteny gr	ve readons for the amerenae.									
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	ion this part will requit in the p o extual carnings declared in 2									
3.1 Average number of e	mployees expected to be employ	ed during the period	Г		ТП		\dashv			2009
1 March 2009 to 28 Febru		ad during the period.	L							2000
Estimated earnings of	all the employees (permanen	t, temporary and cast	ual) for the 200	9 - 201	0 asse	eseme	ent yea	r.		regress delites
3.2 EARNINGS EXPE	CTED TO BE PAID FOR THE	PERIOD 1 MARCH 2	2009 TO 28 FE	BRUAF	RY 20	10.				
3.2.1 Total amount of earning	gs expected to be paid to <u>all employe</u>	es (excluding directors								
of a Company or men	nbers of a Close Corporation) up to a	maximum	(RAND	SON	ILY)				
of R 239 172 per pers	on for the above period									øØ
(See 3 2.2 for directors'/	members' earnings).									
3 2 2 Total carrings expects	d to be paid to directors of a Compa	ny or mombors of								
	n up to a maximum of R 239 172 per p	-	Γ	\neg	Т	Т	Τ-	Т	T_{ℓ}	ølø
	names, ID numbers and address		L							<u> </u>
3.2.3 Total cash value of fre	ee food and/or quarters, if not included	In 3 2 1 or 3 2 2	Γ	1	ТТ		\top			ø Ø
				_			$\dot{+}$			
3.2.4 TOTAL AMOUNT (3.2	2 1 + 3 2 2 + 3 2 3)		L						\$	Ø Ø
3.2.5 TOTAL AMOUNT IN W	VORDS:									
	employees and / or the total ear			0% mor	e or le	ss fro	m the p	oreviou	ıs	
assessment year, 2008,	(Part 2), briefly give reasons f	or the expected differe	ence:							
NB! THIS DOCUMENT	MUST BE SIGNED AND DA	TED.								
I haraby sortify that the a	bove particulars are correct.		NB Financial s		-		sted by a	an		
i nereby <u>certify</u> that the a	wove particulars are correct.		Inve	stigating o	omcer /	auditor				
F9.67						_		_		
Name Printed:	Designation:	Signature:	Cont	act Nu	mber			Da	ate [.]	

IMPORTANT INFORMATION AND GUIDELINES

- 1. IF THE RETURN IS NOT SUBMITTED TO THIS OFFICE ON OR BEFORE 31 MARCH 2009, 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.
- 2. KINDLY TAKE NOTE THAT THE RETURN OF EARNINGS, W.As.8, IS MAILED TO ALL REGISTERED EMPLOYERS IN THE BEBINNING OF THE YEAR. THE ONUS IS UPON THE EMPLOYER TO NOTIFY MY OFFICE BY THE 1ST OF MARCH IF THE RETURN OF EARNINGS FORM HAS NOT BEEN RECEIVED. FORMS ARE AVAILABLE ON THE WEBSITE.

WHO IS AN EMPLOYEE AS REFERRED TO IN PART 2.1

"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 AS REFERRED TO IN PART 2.2

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 <u>regularly</u>, 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 <u>working</u> 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/sequestrated 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 2008 - 2009 minimum assessment has been increased to R 550.00 per annum.

LETTER OF GOOD STANDING

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

- · Submitting the latest return of earnings.
- · Assessment has been paid or installments have been arranged.
- Application should be made in good time, 5 working days before it is required, preferably on a letterhead, in writing. If arrangements made for instalments attached copy of receipt.
- · Please quote the registration number, as well as telephone and fax numbers with dialling code.
- Applications on behalf of the employer by Consultants or Agents should be in writing and accompanied by a Power
 of Attorney.
- Faxed requests are acceptable. Use only fax number 012-357 1817
- · Any tampering with the contents of these letters is a serious offence.

WEBSITE ADDRESS

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