

FEE STRUCTURE & PAYMENT TERMS 2022

ACCOUNTING SERVICES	Fee (excl VAT)	Fee (incl VAT)
Hourly Accounting Fee ¹	R 880.00	R 1,012.00
VAT Return (capturing and payment loading only)	R 140.00	R 161.00
VAT Audit	R 880.00	R 1,012.00
Annual Financial Statements – Trading Entity	R 4,200.00	R 4,830.00
Annual Financial Statements – Dormant Entity	R 1,200.00	R 1,380.00
Annual Financial Statements – Property Entity (no trading)	R 1,485.00	R 1,707.75
B-BBEE Affidavit Compilation	R 600.00	R 690.00
Credit Verification Reports	R 360.00	R 414.00
Confirmation Letter	R 880.00	R 1,012.00

¹ Accounting Services provided include, but not limited to, assistance with the writing up of the books and records of the business, preparation of monthly management accounts, budgeting, forecasting, spreadsheet design and process re-engineering.

PAYROLL	Fee (excl VAT)	Fee (incl VAT)
Hourly Payroll-Related Consulting Fee	R 880.00	R 1,012.00
Payroll Take-on (per person)	#	#
Payslips (per person)		
1-19 employees	R 130.00	R 149.50
20-29 employees	R 100.00	R 115.00
30-99 employees	R 85.00	R 97.75
100-200 employees	R 50.00	R 57.50
EMP201 Monthly Submission	R 150.00	R 172.50
EMP501 Reconciliations (with Payroll Function) – Mid-year	R 850.00	R 977.50
EMP501 Reconciliations (with Payroll Function) – Final	R 1,100.00	R 1,265.00
EMP501 Reconciliations (without Payroll Function)	^	^
EMP501 Audit (with Payroll Function)	R 1,100.00	R 1,265.00
Workmen's Compensation Returns (with Payroll Function)	R 550.00	R 632.50
Workmen's Compensation Letter of Good Standing	R 260.00	R 299.00
Capture Workmen's Compensation Invoice/ Account Payments for Release	R 130.00	R 149.50

Same rate as payslip charge

^ Based on time spent at normal hourly rate

REGISTRATIONS/ DEREGISTRATIONS	Fee (excl VAT)	Fee (incl VAT)
Income Tax – Individual	R 880.00	R 1,012.00
Provisional Tax – Individual	R 150.00	R 172.50
Provisional Tax – Individual Deregistration	R 150.00	R 172.50
Income Tax – Legal Entity Deregistration	R 900.00	R 1,035.00
Customs Importer or Exporter (per application)	R 2,900.00	R 3,335.00
Registration: Withholding Tax on Interest	R 880.00	R 1,012.00
PAYE – Pay As You Earn	R 300.00	R 345.00
PAYE – Pay As You Earn Deregistration	R 900.00	R 1,035.00
SDL – Skills Development Levies (SARS)	R 150.00	R 172.50
UIF – Unemployment Insurance Fund (Department of Labour)	R 880.00	R 1,012.00
UIF – Unemployment Insurance Fund (Department of Labour) Deregistration	R 900.00	R 1,035.00
VAT – Value Added Tax (excluding submission to SARS)	R 1,000.00	R 1,150.00
VAT – Value Added Tax (including submission to SARS)	R 2,000.00	R 2,300.00
VAT – Value Added Tax Deregistration	R 1,600.00	R 1,840.00
WCA – Workmen's Compensation	R 500.00	R 575.00
WCA – Workmen's Compensation Deregistration	R 900.00	R 1,035.00

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TAXATION SERVICES	Fee (excl VAT)	Fee (incl VAT)
Hourly Tax Consulting Fee	R 880.00	R 1,012.00
SARS Database Maintenance – Taxpayer Details Update ²	R 130.00	R 149.50
SARS Database Maintenance – Large Database Clean-up (New Clients)	R 250.00	R 287.50
Capture SARS Account Payments on eFiling	R 130.00	R 149.50
Income Tax Return – Dormant Companies	R 600.00	R 690.00
Income Tax Return – Sole Trader	₹	₹
Income Tax Return – Trading Company	R 2,800.00	R 3,220.00
Income Tax Return – Trading Property Company	R 2,500.00	R 2,875.00
Income Tax Return – Trusts	R 2,800.00	R 3,220.00
Income Tax Return – Exempt Organisations	R 920.00	R 1,058.00
Income Tax Return - Turnover Tax (includes Manual Submission and Travel)	R 1,000.00	R 1,150.00
Income Tax Return – Individual Auto-Assessment Review	R 250.00	R 287.50
Income Tax Return – Individual (IRP 5, Medical, Retirement Annuity)	R 820.00	R 943.00
Income Tax Return – Individual (IRP 5, Medical, Retirement Annuity, Travel allowance and Trust Distribution or Commission or Foreign Income) ³	R 1,000.00	R 1,150.00
Income Tax Return – Individual (IRP 5, Medical, Retirement Annuity, Travel allowance, Rental Income, Capital Gains and Trust Distribution or Commission or Foreign Income) ³	R 1,250.00	R 1,437.50
Income Tax Return – Individual (IRP 5, Medical, Retirement Annuity, Travel allowance, Rental Income, Capital Gains, Home Office, Subsistence Allowance and Trust Distribution or Commission or Foreign Income) ³	R 1,500.00	R 1,725.00
Provisional Tax Return – 1 st or 2 nd or 3 rd	R 700.00	R 805.00
Provisional Tax Return NIL Return – 1 st or 2 nd or 3 rd	R 220.00	R 253.00
Supplementary Declaration – IT14SD	R 2,000.00	R 2,300.00
Supplementary Declaration – IT14SD (Complex, including Currency Exchanges)	R 4,200.00	R 4,830.00
Supporting Documents to SARS	R 300.00	R 345.00
SARS Communication and Correspondence	R 880.00	R 1,012.00
Objection or Appeal	R 500.00	R 575.00
Securities Transfer Tax	R 1,000.00	R 1,150.00
Dividends Withholding Tax Return	R 1,000.00	R 1,150.00
Interest Withholding Tax Return	R 1,000.00	R 1,150.00
Donations Tax Return	R 1,350.00	R 1,552.50
Tax Compliance PIN Certificate	R 215.00	R 247.25
Tax Compliance PIN Certificate (Other than Good Standing or Tender)	R 550.00	R 632.50
Tax Registration Certificate	R 130.00	R 149.50
Tax Directives	R 880.00	R 1,012.00
Tax Exemption – Non-Profit Organisations	R 2,800.00	R 3,220.00

² Done annually where personal details have changed or SARS has merged profiles resulting in incorrect details

³ Additional income sources are charged at R 130.00 each (excl VAT). Compilation and/or revision of supporting schedules will be charged on time spent at normal hourly rate

₹ Based on time spent at normal hourly rate

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SECRETARIAL – COMPANY/CCs	Fee (excl VAT)	Fee (incl VAT)
Annual Return ³	R 880.00	R 1,012.00
Financial Accountability Supplement Submission	R 500.00	R 575.00
Compliance Checklist	R 700.00	R 805.00
CIPC Disclosure Certificate	R 450.00	R 517.50
CIPC Search	R 450.00	R 517.50
Close Corporation or Member Changes (per submission) ³	R 600.00	R 690.00
Company General Changes (per submission) ³	R 600.00	R 690.00
Company Director Changes (per submission)	R 1,000.00	R 1,150.00
Company Name Changes – reservation & submission	R 1,600.00	R 1,840.00
Conversion of CC to PTY	R 1,500.00	R 1,725.00
Conversion of PTY to NPC	R 1,700.00	R 1,955.00
Financial Year End Changes (including resolution and minutes)	R 1,500.00	R 1,725.00
MOI Amendments ³	R 1,200.00	R 1,380.00
MOI Amendments - Own MOI ³	R 2,200.00	R 2,530.00
Name Reservation	R 465.00	R 534.75
Name Reservation Extension	R 150.00	R 172.50
Defensive Name Reservation	R 500.00	R 575.00
Defensive Name Renewal	R 190.00	R 218.50
New Company Registration (name reservation & submission)	R 1,650.00	R 1,897.50
New Company Registration (submission only)	R 1,190.00	R 1,368.50
Restoration of Entity due to Deregistration through Non-Compliance ³	R 1,550.00	R 1,782.50
Deregistration of Company or Close Corporation (excl cost of outstanding annual returns) ³	R 900.00	R 1,035.00
Deregistration of Trust (Original Letters of Authority are Available)	R 3,500.00	R 4,025.00
Deregistration of Trust (Original Letters of Authority are <u>not</u> Available)	R 3,800.00	R 4,370.00
Share certificate issue (change of shareholding)	R 450.00	R 517.50

³ Excludes the CIPC prescribed fee, where applicable

GENERAL	Fee (excl VAT)	Fee (incl VAT)
Travel per kilometre	R 7.50	R 8.63
Courier Fees – Collection/ Delivery of Documents*	R 150.00	R 172.50
Copies – Black & White	R 2.85	R 3.28
Copies – Colour	R 8.25	R 9.49

* Flat fee will be charged where collection/ delivery is outside 15km of the office

TERMS OF PAYMENT

1. Payment is strictly on presentation of invoice.
2. Submissions to authorities will not be made unless the account has been settled in full.
3. Interest on overdue accounts will be levied as per the maximum Usury Act rate.
4. All accounts older than 60 days will be listed on the ITC, and the cost thereof levied.
5. Interim invoices will be issued where work is of a continuous nature.