



Fee Structure to February 2020

## Tax Compliance Services

	R (VAT Excl)	R (VAT Inc)
Annual Administrative fee (Includes Basic IT12 S or CIPC Annual return submission Fee or Dormant Trust IT12 with minutes)	750	863
IT 12 S (Basic) - IRP5 with Medical expenses, Pension fund and RAF contributions	750	863
IT 12 S - IRP5 with Travel Allowance or Company Car (Valid log book required)	1200	1380
IT 12 S – Any of the Above with Rental income, up to three units, add (includes statement of assets & liabilities)	800	920
IT 12 S - Various Income earners and expats		POR
IT 12 S - Any of the Above requiring Capital Gains Calculation		POR
<i>plus</i> Statement of Assets & Liabilities	350	403
SARS requires the following persons to submit a detailed statement of assets and liabilities on an annual basis:		
Directors of Companies		
Members of CC's		
Persons earning Business Income		
Submission of Supporting Documentation to SARS	325	374
Assisting with SARS audit		POR
SARS randomly selects tax payers for review and audit. The selection of these tax payers for review and/or audit is beyond our control. Actual time spent to prepare documentation for audit assistance to SARS and/or correspondence with SARS will be charged separately if and when applicable.		
IT 12 TR - Income Tax Return (Active Trust)	2150	2473
IT 12 TR - Income Tax Return (Dormant Trust)	850	978
IT 14 - Income Tax Return (Active Company/ CC), turnover < R1 mil.	850	978
IT 14 - Income Tax Return (Active Company/ CC), turnover > R1 mil.	1600	1840
IT 14 - Income Tax Return (Active Company/ CC), taxable income > R10 mil.	5100	5865
IT 14 - Income Tax Return (Dormant Company/ CC)	430	495
IT 14 SD – VAT/PAYE Registered (if VNR prepared Financial Statements)	1350	1553
Registration for e-filing		FREE
IRP 6 (Dormant)	325	374
IRP 6 (Individual)	430	495
IRP 6 (Pty/ CC/ Trust < R1 mil. taxable income)	700	805
IRP 6 (> R1 mil. taxable income)	2000	2300
ADR1/ NOO - Objection against assessment based on administrative grounds		POR
ADR1/ NOO - Objection against assessment based complex legal grounds		POR
Application for suspension of payment pending dispute resolution	650	748
TCC - Tax Clearance Certificate	375	431
IRP3 (a)/(d) - Request for tax deduction directive	1800	2070
VAT 201 - Submission and payment of VAT return (If submitted based on information received from client, where VNR is not accountants)	650	748
VAT201 (Dormant Company/CC/Trust/Individual)	325	374
SARS VAT Audit / Review Query	660	759
Dividend Tax Declaration (1-3 Beneficiary stakeholders)	1600	1840
Dividend Tax Declaration - per extra Beneficiary	200	230

## Financial / Statutory Reporting

Annual Financial Statements (General Small Entity - Minimum Charge Company/CC)	6150	7073
Management Statements (Standard - Minimum Charge Company/CC)	3000	3450

## Payroll Administration

Payroll administration per month (1 – 3 employees)	320	368
Payroll administration per employee per month (4 – 10 employees)	90	104
Payroll administration per employee per month (> 10 employees)	70	81
Payroll administration includes the maintenance of the relevant salary and wage records, the issue of periodic payslips, submission and payment of monthly EMP201's including the issuing of annual IRP 5's to employees. UIF UI19 and Workman's Compensation is excluded from this service.		
UI19 - UIF Monthly return submission per employee (on written request of client/employer)	125	144
EMP501 Submission (bi-annual submissions)	800	920
EMP501 Submission (bi-annual submissions) (Dormant Company/CC/Trust/Individual)	400	460
SARS requires a periodic (currently, bi-annual) reconciliation between IRP5's and EMP 201's.		

Issue of IT3 & IRP5 per employee, where VNR is not responsible for monthly payroll	200	230
PAYE Return submission and payment, where VNR is not responsible for monthly payroll	295	339
PAYE Return submission and payment, where VNR is not responsible for monthly payroll (Dormant Company/CC/Trust/Individual)	185	213
WAS 8 - Annual Workman's Compensation Return	750	863
Workman's Compensation Return Payment Terms Request	1300	1495
COID - Letter of Good Standing	500	575

## Registrations and Secretarial Services

Private Companies (Standard Short form MOI - COR15.1A) including first minutes and up to 3 share certificates	1850	2128
Unsuccessful name reservation	190	219
Name change (Company/CC)	1200	1380
CIPC Amendments (Change of Directors or yearend)	850	978
CIPC Amendments (Change of Registered Particulars)	260	299
Issue of Share certificates, per certificate (Including minutes)	200	230
Share Confirmation Letter	550	633
Submission of Annual Return (excluding CIPC fee)	900	1035
Submission of Annual Return (excluding CIPC fee) (Dormant Company/CC)	450	518
Restoration of CC/Company (Excluding outstanding annual returns)	5000	5750
MOI amendment (to Standard Short form)	1820	2093
CC to PTY Conversion	1820	2093
CK 2 & CK 2A	850	978
Amendment of LOA at Master - Appointment/Removal of Trustees (Administrative)	2600	2990
Amendment of LOA at Master - Appointment/Removal of Trustees (Administrative): Urgent	4850	5578
Registration as tax payer	800	920
PAYE Registration	800	920
SDL Registration / Activation	750	863
UIF Registration	450	518
VAT Registration	2950	3393
Printing of SARS Registration Certificates	385	443
Workman's' Compensation Registration	1950	2243
Change of Bank Details	1765	2030
Trust formation	8000	9200
Drafting of Last Will & Testament	1500	1725

## Confirmations

Income Confirmation (for existing VNR client)	850	978
Income Confirmation (for new and non VNR clients)		POR
BBBEE Declaration, for EME's, confirmation (VNR)	450	518

## Business Valuations

Company Valuation - Basic Company	7495	8619
Company Valuation - Medium to Large Enterprise	12850	14778
Company Valuation - More Complex	32000	36800

## Hourly Tariffs

General Secretarial and Bookkeeper	275	316
Junior Accountant	420	483
Qualified Accountant & Tax Consultant	550	633
Director	1200	1380
Software installation and training	520	598

## Software Subscription Fees

Receipt Bank (per user)	140	161
Sage One Subscription (Company and 2 x Users)	217	249
Sage One Subscription (Additional User)	34	39
Sage One Subscription (Multi-Currency Module)	86	99
Sage One Subscription (Time Tracking Module)	86	99
XERO		POR

## Disbursements

Travel costs	R7.50per km
Travel will not be charged within a 25km radius	

*\* Hourly/ agreed upon fee*

### **Terms and conditions**

*This schedule applies unless otherwise agreed*

*Accounts are payable upon presentation*

*Interest may be charged at 1.25% per month on outstanding balances*