

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

DEPARTMENT OF LABOUR

NO. 1385

14 DECEMBER 2018

COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT, 1993 (ACT 130 OF 1993)

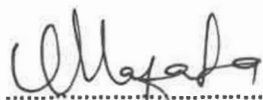
AUDIT OF RETURN OF EARNINGS

Be pleased to take notice that Compensation Fund may select and subject the employer's Return of Earnings to audit as set out in this Notice

If an employer's Return of Earning (ROE) assessment was referred for audit due to the following reasons:

- Credit assessment or / and
- Considerable decrease in the amount of Return of Earnings (ROE) declared from prior years, the following supporting documents will be required to finalise an audit:
 - Affidavit (Reason for variance / Credit assessment)
 - Audited or Independently Reviewed Annual Financial Statements
 - Detailed Payroll Report
 - SARS EMP 501/ Tax Clearance
 - Manual Return of Earnings
 - Power of Attorney (Consultants, Attorney or any person appointed by an employer)

NB: If required information above is not received within 21 calendar days of the date hereof, an assessment based on estimation will be made. Such an assessment shall be final and not subject to adjustment.



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Compensation Fund Commissioner

Vuyo Mafata

Date: 2018/12/04