



MEMBERS and EMPLOYERS NEWSFLASH



September 2025

Importance of
registering for tax

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The importance of registering for tax

In terms of **South African law**, every person who earns taxable income **must be registered with SARS** (South African Revenue Service) and **have a tax reference number**. This is important not just for paying tax, but also for pension fund administration, withdrawals, and other financial transactions.

Your benefits from the Fund **CANNOT** be paid without a valid tax reference number!

ALL members who earn more than R95 750 (R7979 per month) must register for tax.

- **Even if you earn below this thresholds, your employer must still report you to SARS**, and you may be required to have a tax number for fund and financial purposes (e.g. retirement benefit payouts, property transfer, investments).

What does this mean for Employers?

It is the employer's obligation to ensure that employees are registered for tax at SARS in South Africa. Employers must register with SARS within 21 business days of employing staff, and they must register their employees for income tax if the employees are not already registered.

Employers must register with SARS for PAYE (Pay-As-You-Earn) as soon as they have employees who are liable for normal tax. If an employee is not already registered for income tax, employers must ensure the employee is registered, either by assisting through eFiling or requiring the prospective employee to provide a tax number before employment confirmation. Failure to comply can result in penalties, fines, and possible prosecution.

Practical Procedure

- **Employers can** use SARS eFiling to register employees for tax.
- **Employees may** also register themselves directly at a SARS branch, but employers are responsible for ensuring this is done.
- **The process involves** submitting an application form and supporting documents, such as proof of identity and address.

The obligation arises under South African tax law and SARS regulations, specifically the Fourth Schedule to the Income Tax Act, which requires employers to register and deduct employees' tax. The responsibility for tax registration with SARS falls squarely on the employer, who must ensure all employees are duly registered for income tax to maintain compliance with South African law.

Failure to register can lead to **penalties, delayed benefits, and legal consequences.**



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Members/Employees:

- **Check** if you have a tax number.
- If not, **apply** online at www.sars.gov.za or **visit** your nearest **SARS branch**.



Employers:

- **Ensure all your staff are registered** and provide their tax reference numbers when submitting payroll and pension fund contributions.

Enforcement

If someone **fails to register**, **SARS** can:

- Issue an **administrative penalty**.
- Raise an assessment of tax that should have been paid.
- In serious cases, pursue **criminal charges** (failure to comply with tax obligations is an offence under the Tax Administration Act).

Contact details for the Fund



087 405 6377

Member enquiries



087 405 6376

Two-Pot System enquiries



Email:

members@tsrf.salteb.co.za



Web:

www.tsrf.co.za

Fund no: 12/8/37811

Very Important!

Pension
fund payments
cannot
be finalised
without a
SARS
tax number.

Don't wait

until you
want to exit
or withdraw
from the Fund,
make sure
you have a
valid tax number!
TODAY!



Disclaimer:

In cases where communication and the Fund rules differ, the Fund rules will prevail.