

Comprehensive Step by Step Guide: Calculating Annual Returns and Filing Annual Returns, Annual Financial Statements and Annual Financial Accountability Supplements

Preamble:

It is important for filing community to understand when and why the various prescripts of financials and annual return filings are required by the CIPC:

The Companies Act is the guiding legislative that first guides as to why filers need to submit financials. Section 30 and Regulation 30 of the Companies Act makes provision for filing of Annual Financial Statements whereas section 33 of the Companies Act makes provision for the filing of Annual returns together with Annual Financial Statements or Annual Financial Accountability Supplement if an entity doesn't yet qualify to file Annual Financial Statements.

The distinction in qualification is as follows (*NB; PLEASE BEAR IN MIND THAT IT IS MANDATORY TO SUBMIT ANNUAL RETURNS REGARDLESS OF WHETHER ONE ONLY QUALIFIES TO SUBMIT ANNUAL FINANCIAL STATEMENTS OR ANNUAL FINANCIAL ACCOUNTABILITY SUPPLEMENTS*);

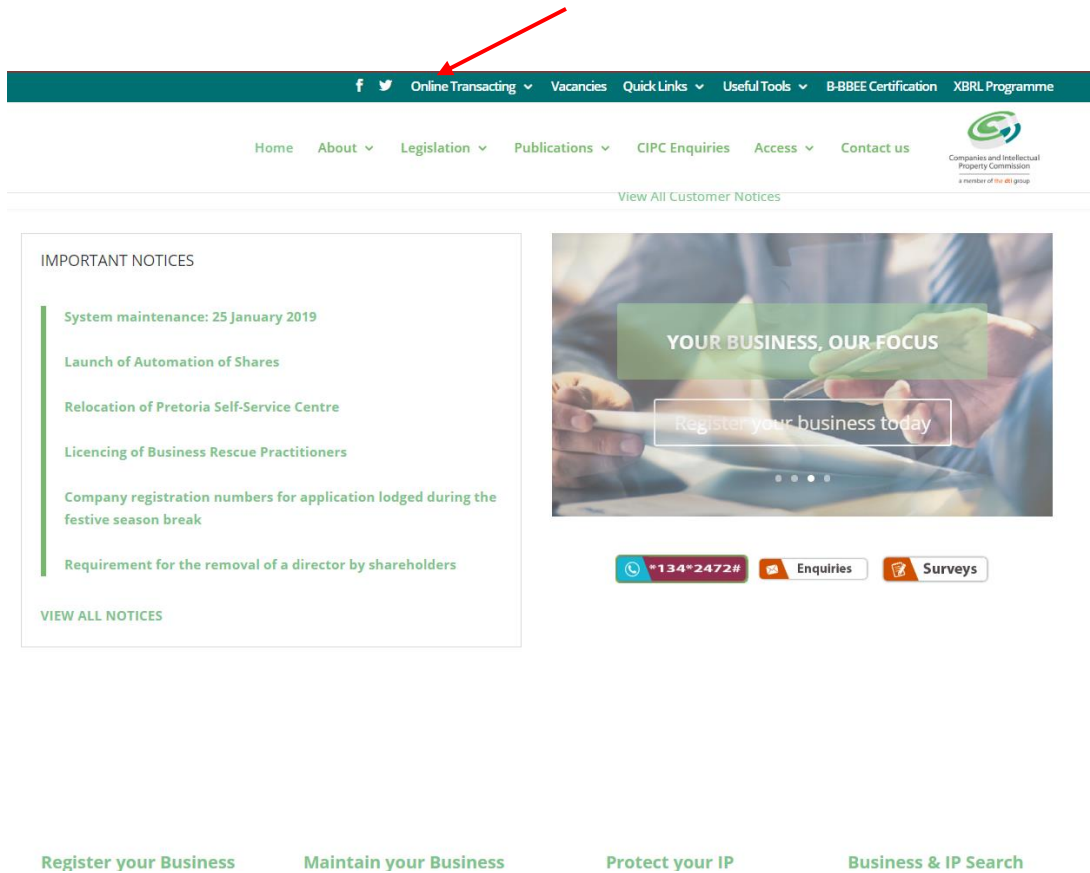
Which entities must file Annual Financial Statements via XBRL?

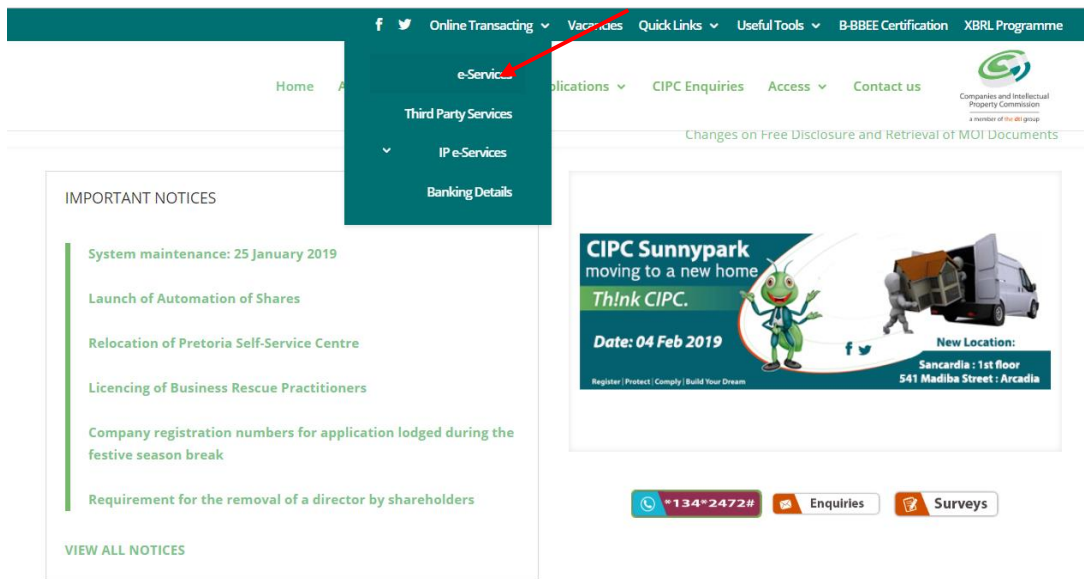
If you are required by the Companies Act 71 of 2008 to produce "audited" AFSs, then you should submit your AFS in the iXBRL format. Companies that are required to produce audited AFSs are those that fall within the following categories:

- All public companies.
- Companies that have an explicit stipulation in their Memoranda of Incorporation (Mol's) that they should audit or voluntarily audit their AFSs
- Companies whose Public Interest Score is 350 or more.
- Companies whose Public Interest Score is at least 100, if their AFS were Internally compiled.
- Companies that, in the ordinary course of their primary activities, hold assets in a fiduciary capacity for persons who are not related to them, and the aggregate value of such assets held at any time during the financial year exceeds R5 million
- State-owned companies that report their AFSs based on the IFRS framework
- Companies that fall below the 350 PI score threshold should take heed of the other provisions which may require them to submit AFSs in iXBRL format, namely bullet points 2 and 4 above.
- Companies that voluntarily audit their AFS based on a shareholder's resolution or board decision and those that have their AFS independently reviewed are not obliged to submit their AFS in the iXBRL format, but may do so if they wish.
- All other companies who are not obliged to provide an AFS in the iXBRL format are then obliged to provide financial accountability information via the FAS online form.

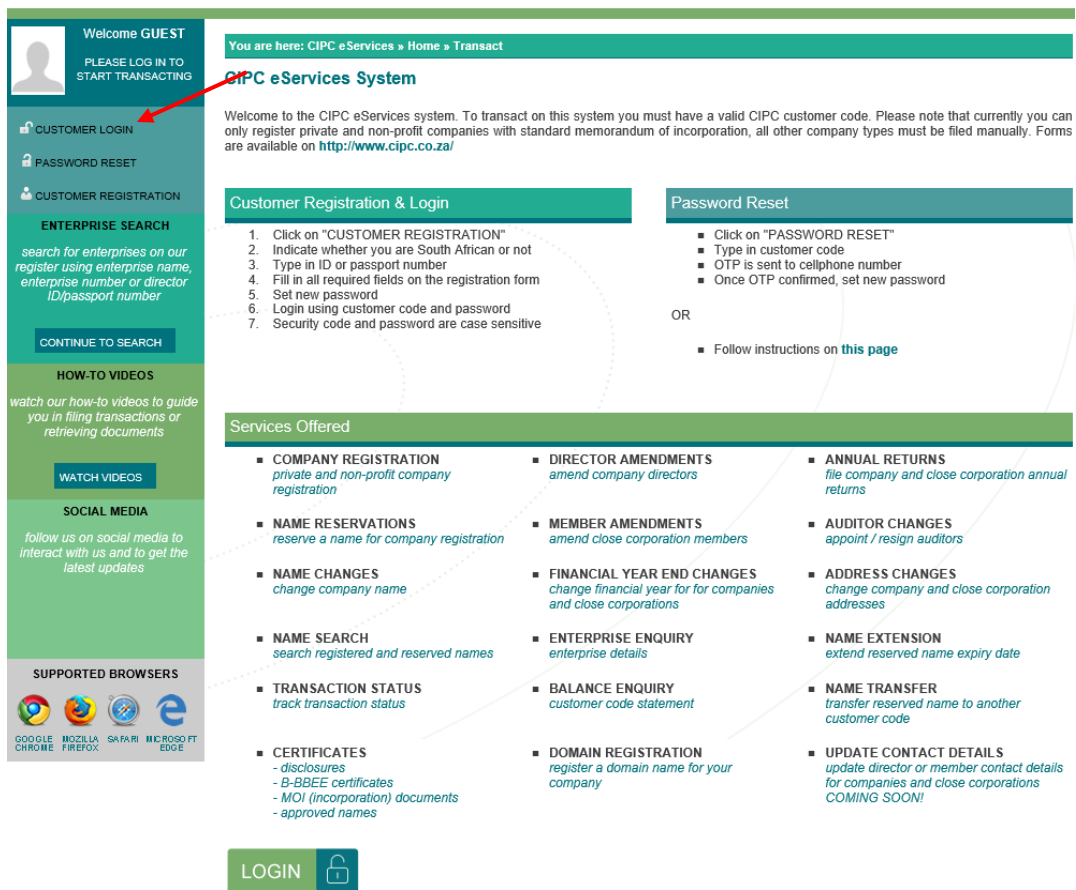
In order to use this step by step guide, you should have registered a customer code. Payment must be made as part of the filing process and such can be done via the online debit/credit card payment option.

- Consult the step by step guide for Customer Registration for assistance in registering a customer code.
 - Consult the Contact Us menu button on the CIPC home page for the banking details.
1. Visit the CIPC website www.cipc.co.za and click on **Online Transacting** and then **eServices**. Or alternatively visit annualreturns.cipc.co.za.





2. Click on **Customer Login**.



3. Complete the required fields and click on **Login**.

- a. Customer Code
- b. Customer Password (case sensitive)
- c. Security code (case sensitive)
- d. Click on **CIPC Terms & Conditions** to read it, and in the circle next to it to accept the terms and conditions

Companies and Intellectual Property Commission - eServices

HOME

Welcome GUEST
PLEASE LOG IN TO START TRANSACTING

You are here: CIPC eServices » Login

Login to CIPC eServices

Customer Code

Customer Password (case sensitive)

CSugh6

Enter security code displayed above. (case sensitive)

Tick to accept the [CIPC Terms & Conditions](#)

LOGIN FORGOT PASSWORD

Before you login make sure you have a valid email address, you will not be able to transact if you don't have one. You can register for a free email address at [GMail](#).

If you are experiencing problems resetting your password, send an email to resetpassword@cipc.co.za with the following:

- Certified identity copy (certification not older than three months)
- [Password Reset Request Form](#)

Once you receive notification that your details have been updated, reset your password online. [Click here](#) to view the step by step guide.

search for enterprises on our register using enterprise name, enterprise number or director ID/passport number

CONTINUE TO SEARCH

HOW-TO VIDEOS

watch our how-to videos to guide you in filing transactions or retrieving documents

WATCH VIDEOS

SOCIAL MEDIA

follow us on social media to interact with us and to get the latest updates

SUPPORTED BROWSERS

GOOGLE CHROME MOZILLA FIREFOX SAFARI MICROSOFT EDGE

Note: Before completing the login procedure it is advised that customers read the terms and conditions since accepting such creates a binding agreement between the customer and CIPC regarding the administration of transactions and payment of services.

Select **Forgot Password** if you require your customer password to be resend to you.

The landing page of E-services will be displayed. Click on **Transact**.



Welcome CCOAR
HAYLIE DELPORT

EDIT CUSTOMER DETAILS

LOGOUT

BALANCE: R 63195,00

ENTERPRISE SEARCH

search for enterprises on our register using enterprise name, enterprise number or director ID/passport number

CONTINUE TO SEARCH

HOW-TO VIDEOS

watch our how-to videos to guide you in filing transactions or retrieving documents

WATCH VIDEOS

SOCIAL MEDIA

follow us on social media to interact with us and to get the latest updates

SUPPORTED BROWSERS



You are here: CIPC eServices » Home

CIPC ENTITY SEARCH

Search by

Type in enterprise name, number or director ID number

ANNUAL RETURN (AR) COMPLIANCE: NON COMPLIANCE LEADS TO DEREGISTRATION

ENTERPRISE NUMBER	ENTERPRISE NAME	STATUS	TYPE	AR COMPLIANT	FILE
K2019000009	K2019000009 (SOUTH AFRICA)	IN BUSINESS	PRIVATE COMPANY	YES	
K2018000002	TEST 4 01072019	IN BUSINESS	EXTERNAL COMPANY	YES	
K2018483466	K2018483466 (SOUTH AFRICA)	IN BUSINESS	PRIVATE COMPANY	YES	
K2018483458	K2018483458 (SOUTH AFRICA)	IN BUSINESS	NON PROFIT COMPANY	YES	
K2018483289	K2018483289 (SOUTH AFRICA)	IN BUSINESS	PRIVATE COMPANY	YES	
K2018483294	K2018483294 (SOUTH AFRICA)	IN BUSINESS	PRIVATE COMPANY	YES	
K2018483295	HAYLIE TEST 99	IN BUSINESS	PRIVATE COMPANY	YES	
K2018483296	HAYLIE TEST 100	IN BUSINESS	PRIVATE COMPANY	YES	

CURRENT PROCESSING DATES

TRANSACTION TYPE	CURRENT PROCESSING DATE	LAST UPDATED
NEW COMPANY REGISTRATION [eSERVICES]	2017-10-16	2017-10-16 10:14:44 AM
NEW COMPANY REGISTRATION [MANUAL]	2017-10-12	2017-10-16 10:14:59 AM
CLOSE CORPORATION TO COMPANY CONVERSION [MANUAL]	2017-10-12	2017-10-16 10:15:37 AM







4. Click on [File Annual Returns](#)



5. To calculate outstanding annual returns and years and/or file annual returns click on either [Annual Return Calculator](#) or [File Annual Returns](#).

Note: the process for calculating the outstanding annual returns and years and filing of annual returns are identical.

You are here: eServices » Annual Returns » Home

					
ANNUAL RETURN CALCULATOR	FILE ANNUAL RETURNS	RE-PRINT AR CERTIFICATES	HOW-TO GUIDE	FREQUENTLY ASKED QUESTIONS	BANKING DETAILS

- 1 Login or register a new customer code if you don't have login details
- 2 Type in enterprise number then turnover to calculate filing fee
- 3 Upload AFS or Submit FAS
- 4 File and Pay Annual Returns
- ? For assistance go to www.cipc.co.za and select enquiries

Once the annual return has been filed, kindly print or save the annual return filing confirmation and certificate as proof of filing.

6. Type in the registration number (year/sequence/type) at the Enterprise Number field and click **Validate**.

You are here: eServices » Annual Returns » Enterprise Details


Important changes for annual return filings:

Due to security concerns relating to the disclosure of personal information CIPC has affected the below changes on annual returns:

- Only the first 6 digits of a director's or member's identity number will be displayed on the Enterprise Enquiry screen;
- The annual return filing certificate will not display the identity number, addresses, or contact details of a director or member;
- Customers will not be able to update the content of the annual return except for contact details. Customers are advised to tick in the tick box next to each section heading to indicate when a change has occurred. If a change occurred, the appropriate amendment form(s) MUST BE FILED with the CIPC via any of the authorised filing methods for change(s).

Enterprise Enquiry

Enterprise Number

VALIDATE 

Note: A validation message will display if the status of the entity does not apply the filing of annual returns. For further assistance in such cases, log a ticket via the CIPC website www.cipc.co.za / enquiries.

7. Confirm whether the provided registration number corresponds with the enterprise detail being displayed. If not, reconfirm registration number by typing it in at the **Enterprise Number** field and click **Validate**. If correct, click **Continue**.

You are here: eServices » Annual Returns » Enterprise Details

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Enterprise Enquiry

Enterprise Number

201 * 008399 * 07 *

VALIDATE 

Enterprise Details

Enterprise Number 2001 / 008399 / 07

Enterprise Name PHOFUNG PROJECT CONSULTANTS



Enterprise Type Private Company

Enterprise Status In Business

Registration Date 2001-04-12

Director/Member Details

ID / Passport Number	Name(s)	Surname	Type	Status
550319 XXXX 08 X	DANIEL POCKLINGTON	ERASMUS	Director	Active
571013 XXXX 08 X	MANAU JAN	LIKHOJANE	Director	Active

CONTINUE  

8. The **Paid and Outstanding Annual Returns** will be displayed. Type in the turnover amount at the **Turnover** field at the **Outstanding Annual Returns** heading and click **Calculate Outstanding Amount**.

You are here: eServices » Annual Returns » File Annual Returns

Paid Annual Returns - 2001 / 008399 / 07

AR Year	Customer Code	Amount Paid	Tracking Number	Date Filed
2006	PCB001	-800,00	44200810	2007-10-10
2007	PCB001	-3300,00	715132926	2012-05-09
2008	PCB001	-3300,00	715132926	2012-05-09
2009	PCB001	-3300,00	715132926	2012-05-09
2010	PCB001	-3300,00	715132926	2012-05-09
2011	PCB001	-3300,00	715132926	2012-05-09
2012	PCB001	-3300,00	715132926	2012-05-09
2013	PCB001	-2500,00	720712150	2014-08-04
2014	PCB001	-2500,00	720712151	2014-08-04
2015	PCB001	-2000,00	926348800	2015-05-13
2016	MTI001	-150,00	989052194	2017-04-20
2017	MTI001	-100,00	989052196	2017-04-20

Outstanding Annual Returns - 2001 / 008399 / 07

AR Year	AR Month	AR Non-Compliance Date	Turnover
2018	4	2018-08-01	<input type="text" value="0"/>

Turnover amount(s) must be a whole number, no decimals

CALCULATE OUTSTANDING AMOUNT 

9. Once **Calculate Outstanding Amount** is clicked, the application will firstly calculate and display the annual return fee payable and secondly will validate whether Annual Financial Statements (AFS via iXBRL) or Financial Accountability Supplement (FAS) was submitted for the applicable year. If Annual Financial Statements or Financial Accountability Supplement was not submitted, click on either **Capture AFS** or **Capture FAS**, depending on which is applicable.

Note: It is mandatory for companies (except for external companies) and close corporations to submit either its Annual Financial Statements (AFS) or Financial Accountability Supplement (FAS) when filing annual returns. The non-filing of Annual Financial Statements or Financial Accountability Supplement after the filing of annual returns will result in an investigation into non-compliance with the Companies Act, 2008 and the outcome of such investigation may result in prosecution or an administrative fine.

You are here: eServices » Annual Returns » File Annual Returns

Paid Annual Returns - 2001 / 008399 / 07

AR Year	Customer Code	Amount Paid	Tracking Number	Date Filed
2006	PCB001	-800,00	44200610	2007-10-10
2007	PCB001	-3300,00	715132926	2012-05-09
2008	PCB001	-3300,00	715132926	2012-05-09
2009	PCB001	-3300,00	715132926	2012-05-09
2010	PCB001	-3300,00	715132926	2012-05-09
2011	PCB001	-3300,00	715132926	2012-05-09
2012	PCB001	-3300,00	715132926	2012-05-09
2013	PCB001	-2500,00	720712150	2014-06-04
2014	PCB001	-2500,00	720712151	2014-06-04
2015	PCB001	-2000,00	926348600	2015-05-13
2016	MTI001	-150,00	969052194	2017-04-20
2017	MTI001	-100,00	969052196	2017-04-20

Outstanding Annual Returns - 2001 / 008399 / 07

AR Year	AR Month	AR Non-Compliance Date	Turnover
2018	4	2018-06-01	<input type="text" value="100000"/>

Turnover amount(s) must be a whole number, no decimals.

CALCULATE OUTSTANDING AMOUNT 

Outstanding Annual Returns - 2001 / 008399 / 07

Enterprise Number	AR Year	Turnover	AR Amount	Penalty Fee
M2001008399	2018	100000	100,00	50,00

Total Due : R 150,00

CAPTURE AFS  **CAPTURE FAS** 

10.1 If **Capture AFS (refer to Preamble to assess if you qualify)** was selected, you will be redirected to the iXBRL web page, you then following key steps

- The user must click on the Select the industry SIC code for the respective industry your company operates in.
- Select Choose file button to identify and upload the XBRL file from your computers' local drive
- Select Supporting documents Choose file button to submit PDF files of the Annual Financials.
- Enter comments for filing purposes
- Select tick box of whether the financial statements were Audited or Independently reviewed & click Upload file
- Click on upload to upload the respective financial statements in iXBRL format

Upload iXBRL Filing

SIC Code ▼

iXBRL Instance ▼ No file chosen
Only .zip/.html files allowed

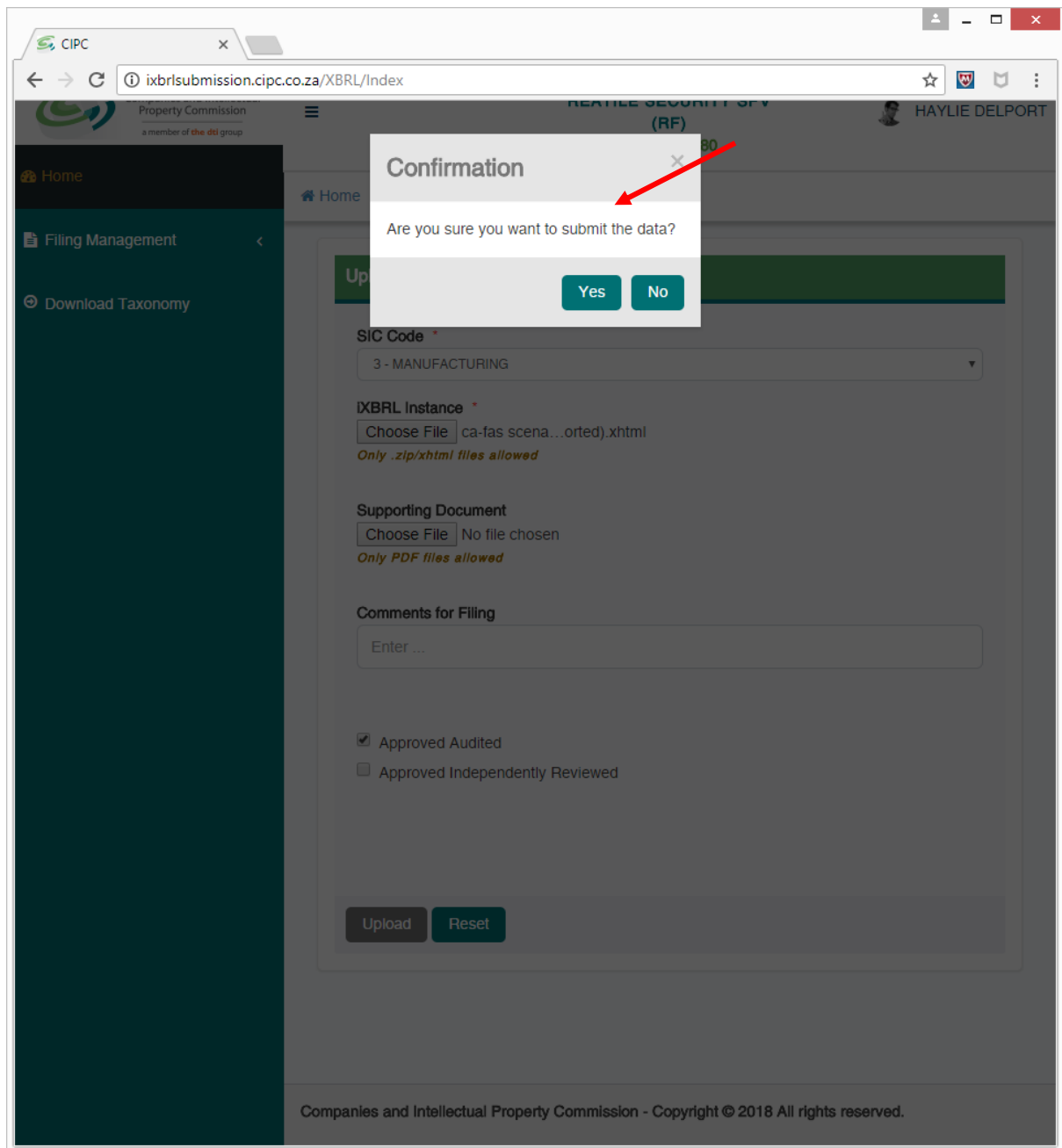
Supporting Document No file chosen
Only PDF files allowed

Comments for Filing

Approved Audited
 Approved Independently Reviewed

NB : The Latest Audited Financial Statements of your respective entity is what needs to be filled.

- Once uploaded the following pop screen will appear which will give you the final option to continue to submit the data or not.



NB : Once submission of AFS is completed, continue from step 4.

10.2 If **Capture FAS (refer to preamble to assess if you qualify)** was selected, you will be rerouted to the Financial Accountability Supplement web page. Complete fields below and click **Continue**. An e-mail confirming the filing of FAS, will be e-mailed to the e-mail address of person filing the FAS.

Financial Accountability Supplement (CoR30.2) : Capture Details

Financial Accountability Supplement Year:

Registration number of entity:

Name of entity:

The person primarily responsible for recording day to day financial transactions and maintaining the company's financial records*
 Person type
 Natural person Juridical person

The person primarily responsible for compiling financial information and preparing reports or statements is the same person primarily responsible for recording day to day financial transactions and maintaining the company's financial records
 Yes No

There is a person who provides advice to the company concerning the maintenance of financial records*
 Yes No

There is a person performing Independent review of Annual Financial Statements*
 Yes No

The company maintains its financial records as required in terms of Section 28*

The company deals in goods*
 Yes No

Does the company hold any assets in a fiduciary capacity for persons not related to the company, as contemplated in Regulation 28 (2)(b)?*
 No Yes

Name of person submitting the Financial Accountability Supplement on behalf of the company on behalf of the company

Email address of person submitting the Financial Accountability Supplement

Cell phone number of applicant

11. Repeat Step 8.

12.1 To print the outstanding fee click on **Print**

12.2 To abort (not to continue with filing of the outstanding annual returns) click on **Cancel**

12.3 To proceed with filing the outstanding annual returns click on **Continue**

Outstanding Annual Returns - 2001 / 008399 / 07

Enterprise Number	AR Year	Turnover	AR Amount	Penalty Fee
M2001008399	2018	10000	100,00	50,00

Total Due : R 150,00

13. To file annual returns complete indicated fields and select **Add to Cart**

Enterprise Details

Enterprise number	<input type="text" value="M2001008399"/>
Enterprise name	<input type="text" value="PHOFUNG PROJECT CONSULTANTS"/>
	Has the enterprise name changed? <input type="checkbox"/>
Email address	<input type="text"/>
Telephone number	<input type="text"/>
Cellphone Number	<input type="text"/>
Website Address	<input type="text"/>
Business description	<input type="text"/>
Principal place of business	<input type="text"/>

Click the expand button [+] to view and verify the information. Click the tickbox if any information displayed is incorrect or changed.

Financial Year End [+] Expand

Registered Office [+] Expand

Location of Records [+] Expand

Directors / Members Details [+] Expand

Company Secretary Details [+] Expand

Auditors and Audit Committees [+] Expand

ADD TO CART 

Note: To confirm the information of the entity with CIPC click on [Expand](#). If the reflected information is not correct, kindly proceed to file the outstanding annual returns and then submit the relevant forms to update to the required information.

14. Select **Card** at **Payment Option** or **Customer Balance**. If there is not enough money in the customer code, only the **Card Payment** option will be available.

You are here: eServices » Cart

Annual Returns

Reference Number	Enterprise Number	AR Year	Turnover	AR Amount	Penalty Fee	
533232899	M2001008399	2016	10,000,000.00	2,000.00	500.00	Remove

Sub Total : R 2500.00

ADD ANNUAL RETURN
Total : R 2500.00

Payment Option: Card Customer Balance EFT and Cash

PAY NOW

Note: Annual returns for multiple entities may be filed with only a single payment being made. If filing for multiple entities click on **Add Annual Return** and repeat the calculation and filing process. Once ready to exit and make payment, click on **Pay Now**.

15. Complete Debit or Credit card details by completing the **Card Details** screen

TRANSACTION DETAILS

Annual Returns

Enterprise Number	AR Year	Turnover	AR Amount	Penalty Fee
M2001008399	2016	10000000	2,000.00	500.00

Sub Total : R 2500.00


Total : R 2500.00


CARD DETAILS

Tick to use previous card details





Card Number

Expiry Date (mmyyyy)

PAY NOW 

[Payment Terms & Conditions](#) 

CIPC is dedicated to providing secure online payment methods. That's why we've added an extra level of security for Visa and MasterCard payments, which protects you from the unauthorized use of your card. 3D Secure technology consists of the programs Verified by Visa and MasterCard SecureCode. After you enter your card details, a new window will appear, requesting your personal security code. Your bank will authenticate the transaction within seconds, as well as confirm that you are the individual making the purchase. If you haven't yet registered with Verified by Visa or MasterCard SecureCode, you'll need to activate this feature first with your bank.


Note: If a customer wants to make use of previously used card details, click on the radial button next to **Tick to use previous card details**. This option may only be selected if the customer has made previous card payment using the Pay-As-You-Go payment option.


16. Accept CIPC Terms and Conditions

Note: Click on **Payment Terms & Conditions**, read the terms and conditions and then either Accept or Decline the acceptance thereof. Mandatory for customers to read and then either accept or decline the payment terms and conditions.

ACCEPT  **DECLINE** 

17. Finalise payment by clicking on **Pay Now** and provide the One Time Pin (OTP) sent to your phone by your bank.

PAY NOW 

[Payment Terms & Conditions](#) 

CIPC is dedicated to providing secure online payment methods. That's why we've added an extra level of security for Visa and MasterCard payments, which protects you from the unauthorized use of your card. 3D Secure technology consists of the programs Verified by Visa and MasterCard SecureCode. After you enter your card details, a new window will appear, requesting your personal security code. Your bank will authenticate the transaction within seconds, as well as confirm that you are the individual making the purchase. If you haven't yet registered with Verified by Visa or MasterCard SecureCode, you'll need to activate this feature first with your bank.

3D SECURE PAYER AUTHENTICATION

MasterCard. SecureCode. **Standard Bank**

Your transactions are protected by 3D Secure

Please enter a cell phone number or email address you registered with Standard Bank:

Cell phone number Email address

0xx xxx xxxx

A one-time password (OTP) will be sent to this cell phone number.

All entered information is confidential and is not shared with the merchant

Haven't received your OTP?
Call our secure helpline: 086 120 1311 or +27 11 299 4541

3D SECURE PAYER AUTHENTICATION

MasterCard. SecureCode. **Standard Bank**

Order summary

Merchant
CIPC

Amount
R1.00ZAR

Date
31 Jul 2017

Cardnumber
*****1904

A one-time password (OTP) was sent to *** ***** 881 at 14:40:42.

Enter OTP

Haven't received your OTP? [Resend OTP](#)
Alternately, call our secure helpline: 086 120 1311 or +27 11 299 4541
All entered information is confidential and is not shared with the merchant

Note: Depending on the bank that you use, the above two screens may look slightly different. The screens above are the screens when a Standard Bank card is used.

18. Confirmation of completed filing and payment

You are here: eServices » Payment Details

Payment successful. Thank You!

Reference Number: T933121372

Annual Returns

Reference Number	Enterprise Number	AR Year	Turnover	AR Amount	Penalty Fee	Total Amount
533121195	B2007149043	2011	0.00	100.00	150.00	250.00
		2012	0.00	100.00	150.00	250.00
		2013	0.00	100.00	150.00	250.00
		2014	0.00	100.00	150.00	250.00
		2015	0.00	100.00	150.00	250.00
		2016	0.00	100.00	150.00	250.00

Sub Total : R 1500.00

Total : R 1500.00

19. If AFS or FAS was not successfully filed, such can be filed by clicking on either **Annual Financial Statements** or file **Financial Accountability Supplement** links.

You are here: eServices » Customer Balance Payment

Your transaction was submitted for processing successfully. The processed items certificate(s) have been queued to be sent to HDELPOR@CIPC.CO.ZA. Thank You!

Annual Returns Compliance Notice

Please note, that by capturing Annual Return details, an entity is required by law to also upload a set of Annual Financial Statements (AFSs) via XBRL, or capture the details of a Financial Accountability Supplement (FAS), based on the criteria as per the Companies Act that apply to a specific entity.

To proceed to the portal for uploading AFSs via XBRL, [please click here](#).

To proceed to the form for capturing a FAS, [please click here](#).

Annual Returns - Processing Results

Reference Number	Enterprise Number	AR Year	Turnover	AR Amount	Penalty Fee	Status
589131345	M2001008399	2018	10000	100	50	Processed

20. The annual return filing certificate will be e-mailed to the e-mail address indicated on the customer code profile.

Note: To regenerate the annual return filing certificate, click on [Home on the Annual Return website \(http://annualreturns.cipc.co.za/\)](http://annualreturns.cipc.co.za/) and then click on **Re-Print AR Certificates**. It should be noted that annual return filing confirmations are directly e-mailed to the e-mail address as provided for when registering the customer code.

id Intellectual Property Commission - Payment [HOME](#) [TRANSACTION](#) [CART \(0\)](#)

You are here: eServices » Customer Balance Payment

Your transaction was submitted for processing successfully. The processed items certificate(s) have been queued to be sent to [REDACTED] Thank You!

Annual Returns Compliance Notice

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