

R47-02 REQUIREMENTS FOR CERTIFICATES

By Dees Dhanraj

Kindly note that SANAS R47-02 will be going through changes in line with new legislation. To ensure uniformity for anyone reading the SANAS B-BBEE certificate the amendments to the R47-02 would be as agreed at the SANAS STC;

Clause 15.5.3 The Verification Certificate shall identify:

- (a) The name and identifiable physical location(s) of the measured entity
- (b) The registration and VAT number of the measured entity
- (c) The dates of granting of the B-BBEE score and the period of validity (initial issue date and revision date if applicable)
- (d) The expiry date of the Verification Certificate
- (e) A unique identification number including revision number if applicable
- (f) The standard and/or normative document, including the issue and/or revision used to evaluate the client (amended codes / specialised or respective sector codes)
- (g) The name and/or mark/logo of the BEE Verification Agency
- (h) The scorecard against which the measured entity has been verified (Generic / QSE)
- (i) The broad-based BEE status level
- (j) The SANAS logo on the Verification Certificate
- (k) The B-BBEE procurement recognition level

- (l) Score per element including total
- (m) Black ownership percentage
- (n) Black Female ownership percentage
- (o) Black designated group yes or no
- (p) Modified flow has been applied yes or no
- (q) Exclusion principle used yes or no
- (r) Financial Year end used
- (s) Discounting principle used yes / no
- (t) Empowering Supplier yes / no
- (u) Name and signature of technical signatory
- (v) Amendments to certificate to be clearly documented.
- (w) Consolidated certificate to state as such and refer to attachment of the Measured Entities that are consolidated with registration and vat numbers

R47-02 document is available on SANAS website (www.sanas.co.za) under the following http://home.sanas.co.za/?page_id=1021

Below is the example of the certificate as per R47-02 clause 15.5.3

XYZ (Pty) Ltd (g)

Broad-Based Black Economic Empowerment

Verification Certificate

Company Name (a)

has been evaluated in terms of section 9(1) of the Broad-Based Black Economic Empowerment Act 53 of 2003, as amended in 2013

Gazette Name (f)
Physical Address: (a)
Reg. Number: (b)
Vat Number: (b)

B-BBEE Status Awarded: LEVEL 3 (i)
B-BBEE Procurement Level: 110% (k)

Element	Score	Weighting
Ownership (l)		
Management Control (l)		
Skills Development (l)		
Enterprise & Supplier Development (l)		
Socio Economic Development (l)		
Total		

Discounting principle (if applicable)	Yes / No (g)
Financial Year End	(r)
Black Ownership	% (m)
Black Women Ownership	% (n)
Empowering Supplier	Yes/ No (t)
Scorecard / Sector	Generic / QSE and Gazette no, (h)
Modified Flow Through applied	Yes / No (p)
Exclusion principle used	Yes / No (q)
Black designated group	Yes / No (o)
Initial Issue Date:	(c)
Revision Date: (if applicable)	(c)
Expiry Date:	(d)
Unique identification number:	(e)

signature

Technical Signatory Name: (u)

Logo / mark of the B-BBEE agency
(g)

SANAS accreditation symbol
(j)

a – u: for clarification see (clause 15.5.3) list



STATUTORY VAT RATE INCREASE TO 15% AS ANNOUNCED BY THE MINISTER OF FINANCE ON 21 FEBRUARY 2018

By Elwina Daniels

SANAS announced **deregistration** as a VAT vendor effectively 1st April 2005. This deregistration was in terms of section 24(1) of the Value-added Tax Act, 1999.

Government departments are not liable to register for VAT, and effective 1st April 2005 this treatment was extended to national and provincial public entities and constitutional institutions listed in Schedules 1, 3A and 3C of the Public Finance Management Act, 1999 (“the PFMA”).

SANAS as a public entity listed in Schedule 3A of the PFMA, no longer operates as a VAT vendor effective from 1st April 2005. Therefore, SANAS **does not charge VAT** on invoices, or claims VAT on purchases as from 1st April 2005.

For any additional information please contact SANAS finance department: Ms Elwina Daniels at elwinad@sanas.co.za

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