

Annual Return Fee Structure and roll out dates

In determining the appropriate fee due in respect of the annual return, a distinction must be made between a company and close corporation, as well as the date on which the annual return became due, since different fee structures are applicable in respect of companies and close corporations. Further, in order to determine the year from which the company or close corporation became liable to file annual returns, the roll-out date for the specific category of entity must be used together with its registration date:-

- Public and external companies – rolled out August 2003
- Private and incorporated companies – rolled out May 2005
- Close corporations – rolled out September 2008
- Non profit companies – rolled out May 2011

Examples (Companies)	Examples (Close Corporations)
<p>The company was registered on 26 June 1995. If it is a public or external company, its first annual return became due in June 2003. Therefore, annual returns should have been filed on an annual basis as from June 2004 until June 2011, and should then continue to be filed annually every year thereafter.</p> <p>If the company is a private company, its first annual return became due June 2005. Therefore, annual returns should have been filed for June 2005 to June 2011, and every year thereafter.</p>	<p>If the close corporation was registered on 26 June 1995, its first annual return became due in June 2009. Therefore, annual returns should have been filed for June 2009 to June 2011, and every year thereafter.</p> <p>If the close corporation was registered on 26 June 2009, its first annual return became due in June 2010. Therefore, annual returns should have been filed for June 2010 and June 2011, and every year thereafter.</p>

If the company was registered 26 June 2009 and it is any other type of company, the first annual return became due in June 2010. Therefore, annual returns should have been filed for June 2010 to June 2011, and every year thereafter.

If the annual return became due **on 1 May 2011 or thereafter**, the fee structure under the **Companies Act, 2008** must be used. If it became due **before 1 May 2011**, the fee structure under the **Companies Act, 1973** must be used.

Companies Act, 1973 fee table:

Annual Turnover	Private Incorporated Companies	and Public Companies	External Companies
Less than R10 million	R450	R4000	R4000
More than R10 million but less than R50 million	R2500	R4000	R4000
R50 million or more	R4000	R4000	R4000
Penalty fee for each late lodgment	R150	R150	R150
Re-instatement Application (Form CoR40.5)	R200		

Companies Act, 2008 fee table:

Annual Turnover	Filing within 30 business days after anniversary date	Filing more than 30 business days after anniversary date
Less than R1 million	R100	R150
R1 million but less than R10 million	R450	R600
R10 million but less than R25 million	R2000	R2500
R25 million or more	R3000	R4000
Re-instatement Application (Form CoR40.5)	R200	

Close Corporations Act, 1984 fee table:

Annual Turnover	Filing within 2 months from beginning of anniversary month	Penalty for each late lodgment
Between 0 to R50 million	R100	R150
R50 million and above	R4000	R150
Re-instatement Application	R200	