

Differences between filing of Annual Financial Statements (AFSs) and Financial Accountability Supplements (FASs)



Please note the following:

1. According to the Companies Act of 2008 as amended in 2011, all entities registered with the CIPC need to annually file Annual Returns (AR), and together with ARs, either a FAS or AFS as required by the Act for a specific entity. Please note that even dormant companies need to familiarize themselves with the stipulations of the Companies Act and are NOT automatically exempted from filing either a FAS or AFS. Please refer to the "*Filers Guidelines: Business Aspects*" document on the CIPC's XBRL web page for more details.
2. When entities are required to file AFSs, they MUST do so via XBRL format. No .PDF documents are accepted anymore, and entities are not allowed to e-mail AFSs anymore. For uploading AFSs via XBRL, refer to the "*User Manual for XBRL Portal*" on the CIPC's XBRL web page.
3. Both AFSs and FASs are to be filed via the CIPC's e-service portal from the link below:

<https://eservices.cipc.co.za/>

4. Both AFSs and FASs can be filed on a stand-alone basis or from within the AR process