PAYE Questionnaire
for
Service Contracts
to
Eskom Group of Companies
(“Eskom Group”)

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This Pack applies from 1 March 2026 to 28 February 2027 and is subject to changes in tax legislation.

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INTRODUCTION

The Fourth Schedule to the Income Tax Act 58 of 1962 (“the Act”) requires that Employees' Tax must be withheld from "remuneration" paid by an "Employer" to an "Employee". This tool is intended to establish whether an Individual, Close Corporation, Company or Trust should be classified as an Independent Contractor, Personal Service Provider, Labour Broker or a Dependent Contractor, and the tax consequences of such classification.

This Pack is applicable **ONLY** to Contractors who supply Eskom Holdings SOC Ltd (“Eskom”) and its subsidiaries with services or Individual Contractors providing Eskom with labour.

The Contractor or its duly authorised representative must declare that all questions have been answered truthfully.

Answering the questions will direct you to your next step.

PLEASE NOTE:

This Pack is based on tax legislation for the 2026/2027 tax year and is subject to change.

In the questions, any references to "you" refers to the Contractor.

In the questions, the term Contractor is used interchangeably with Individual/CC/Company/Trust.

Definitions as per the Income Tax Act are included in Appendix 10.

Any reference to “Eskom” refers to Eskom Holdings SOC Ltd and its subsidiaries:

- Eskom Rotek Industries SOC Ltd
- Eskom Enterprises SOC (Pty) Ltd
- Escap SOC (Pty) Ltd
- Eskom Finance Company SOC (Pty) Ltd
- Eskom Foundation NPC
- Eskom National Transmission Company SA

The Pack is based on legislation and case law applicable to the 2026/2027 tax year. We therefore recommend that, if it is used outside of this period, you should first consult with your representative in Eskom to refer it to Eskom’s Corporate Tax Department in Megawatt Park.

When you return the completed Pack; i.e. the signed summary sheet and signed affidavits to Eskom, please copy Group Tax on Email address: GroupTaxation@eskom.co.za

The Contractor or its duly Authorised Representative acknowledges and accepts that:

- Definitions as per the Income Tax Act, No 58 of 1962, as amended, are listed in Appendix 10 for ease of reading.
- It is responsible for accuracy and completeness of all information, which is provided in completing this Pack;
- The Pack will not be automatically updated with any changes in legislation.

DISCLAIMER

Eskom accepts no liability whatsoever for any loss or damages whatsoever and howsoever incurred, or suffered, resulting, or arising, from the use of this Pack.

CONTRACTOR TYPE

SUPPLIER CATEGORY

Please complete the following questionnaire for:

Company/Close Corporation/Trusts - EVALUATION PACK A on page 6.

Individuals - EVALUATION PACK B on page 12.

EVALUATION PACK A

(To determine whether a Company, Close Corporation (CC) or Trust is a Personal Service Provider)

Fields marked with an Asterisk (*) must be completed

CONTRACTOR'S DETAILS FOR A COMPANY OR CLOSE CORPORATION OR TRUST	
Contractor's Name*	**Vendor No.**
Duly Authorised Representative Name	**Representative Surname**
Capacity	**Representative ID No.***
Representative Passport No. (if no RSA ID)	**Country of Passport Issue**
VAT Registration No.	**Income Tax Registration No.***
CO/CC/Trust Registration No.*	**E-Mail Address**
Telephone Number*	**Fax Number**
Contractor's Physical Business Address*	
Unit No	
Complex Name	
Street Number	
Street Name	
Suburb	
City/Town	
Postal Code	
Contractor's Postal Business Address*	
Same as above (Mark with an X)	
Address TYPE (Delete where not applicable)	P O Box/Private Bag/Street Address
P O Box/Private Bag/Street NUMBER	
Street Name	
Suburb	
Town	
Postal Code	
Contractor's Bank Details*	
Account Number	**Bank Name**
Branch Name	**Branch Number**
Name of Account Holder	**Account Type (Delete where not applicable)**
	Current/ Savings/ Transmission/Credit Card/Bond Account
Account Holder Relationship*	
i.e. own, joint or 3rd party	Own/Joint/3rd Party

Please answer the following questions by marking the appropriate column with an "X".

The term "You" will refer to the Company/CC/Trust in this Questionnaire.

1. RESIDENCE	Yes	No
Question 1(i) Are you a Resident of the Republic of South Africa in terms of the Income Tax Act? (Refer to Appendix 10 for the definition of a resident). If the answer is **Yes**, go to Question 2(i). If the answer is **No**: • Sign Appendix 9. **Submit The Pack to your contractor representative in Eskom to refer it to Eskom Group Tax Department in Megawatt Park.** • No further questions must be answered.	☐	☐
2. NUMBER OF EMPLOYEES EXCLUSION	**Yes**	**No**
Question 2(i) Do you employ 3 (three) or more persons (excluding shareholders or members or beneficiaries of the Company/CC/Trust)? If the answer is **Yes**, go to Question 2(ii). If the answer is **No**, go to Question 3(i).	☐	☐
Question 2(ii) **Are these employees employed:** • On a full time basis; and • Are they engaged in the business of the Company/CC/Trust? If the answer is **Yes**, go to Question 2(iii). If the answer is **No**, go to Question 3(i).	☐	☐
Question 2(iii) Are the above 3 employees connected to the shareholders or the members or the beneficiaries of the Company/CC/Trust? If the answer is **Yes**, go to Question 3(i)**.** If the answer is **No**: • Sign Appendix 1. **If the Affidavit is not signed, PAYE will be withheld from your payments.** • Sign Appendix 8. **If the Declaration is not signed, PAYE will be withheld from your payments.** • No further questions must be answered. • Sign "Particulars of person acting as representative of the Company/Close Corporation/Trust" at the end of the Evaluation Pack.	☐	☐

3. SERVICES RENDERED BY A CONNECTED PERSON	Yes	No
Question 3(i) Will/are any person who is a Connected person in relation to the Company/CC/Trust render services personally to Eskom on behalf of the Company/CC/Trust? (Refer to Appendix 10 for the definition of a Connected person). If the answer is **Yes**, go to Question 4(i). If the answer is **No**: • Sign Appendix 2. **If the Affidavit is not signed, PAYE will be withheld from your payments.** • Sign Appendix 8. **If the Declaration is not signed, PAYE will be withheld from your payments.** • No further questions must be answered. • Sign "Particulars of person acting as representative of the Company/Close Corporation/Trust" at the end of the evaluation Pack.	☐	☐

4. MORE THAN 80% OF INCOME TEST	Yes	No
Question 4(i) During the current year of assessment: • Will more than 80% of your income; or • Is it likely that more than 80% of your income will consist of amounts received either directly or indirectly, from: • any **one client**, or • an Associated institution in relation to that client? (Refer to Annexure 9 for the definition of an Associated institution) If the answer is **Yes:** • Sign Appendix 7. PAYE will be withheld from your payments. • Go to Question 6(i) to determine the correct disclosure code on the IRP5. • Sign "Particulars of person acting as representative of the Company/Close Corporation/Trust" at the end of the evaluation Pack. If the answer is **No:** • Sign Appendix 4. **If the Affidavit is not signed, PAYE will be withheld from your payments.** • Go to Question 5(i).	☐	☐

5. PLACE, CONTROL AND SUPERVISION TEST	Yes	No
Question 5(i) Must your duties be performed /are your duties performed mainly (more than 50%) at the premises of Eskom, And Will you be subject /are you subject to Eskom's control or supervision as to the manner in which your duties are to be performed? If the answer is **Yes to BOTH questions:** • Sign Appendix 7. PAYE will be withheld from your payments. • Go to Question 6(i) to determine the correct disclosure code on the IRP5. • Sign "Particulars of person acting as representative of the Company/Close Corporation/Trust" at the end of the evaluation Pack. If the answer is **No**: • Sign Appendix 3. **If the Affidavit is not signed, PAYE will be withheld from your payments.** • Go to Question 6(i).	☐	☐

6. DOMINANT IMPRESSION TEST	Yes	No
Question 6(i) Do/will the payments by Eskom for services payable with reference to output or certain agreed results, e.g. payment (be it a fixed fee or an hourly rate) be only due if and when a specific deliverable has been completed?	☐	☐
Question 6(ii) Does/Will Eskom have the contractual right to control the tools or equipment, staff, raw materials, routines, patents or technology used in the provision of the services?	☐	☐
Question 6(iii) Are you/will you prohibited from rendering services to any other employers/clients during the period of service to Eskom?	☐	☐
Question 6(iv) Do/will you have the right to sub-contract work?	☐	☐
Question 6(v) Are you personally or will you personally be at risk for the quality of the work done or to be done (risk for poor quality; time over-runs, project not producing income)?	☐	☐
Question 6(vi) Are/will you or the person rendering the service be obliged to be present and perform the work at Eskom regardless of whether work is available or not?	☐	☐
Question 6(vii) Is Eskom's business or will Eskom's business be critical to your financial/economic survival?	☐	☐
Question 6(viii) Does/will your position form part of Eskom's organisational structure?	☐	☐
Question 6(ix) Does/will Eskom provide you with any of the following: • Pension fund / Provident fund / Retirement Annuity Fund; • Medical Aid; • Leave of any nature; • Salary increases; • Bonuses; • Any allowances.	☐	☐
Question 6(x) Does/will Eskom provide you with an office?	☐	☐
Question 6(xi) Does/will Eskom provide you with any equipment, tools, stationery and material?	☐	☐
Please go to the next section to establish your tax status.		

To establish your tax status, you need to summarise the "**Yes**" and "**No**" as answered on Question 6(i) to 6(xi) in the column below:

Question	Yes	No
6(i)	Independent	PSP
6(ii)	PSP	Independent
6(iii)	PSP	Independent
6(iv)	Independent	PSP
6(v)	Independent	PSP
6(vi)	PSP	Independent
6(vii)	PSP	Independent
6(viii)	PSP	Independent
6(ix)	PSP	Independent
6(x)	PSP	Independent
6(xi)	PSP	Independent

	Decision
Independent	☐
PSP	☐

If you have answered "PSP" to any of the following questions 6 (i), 6(iii), 6(v), 6(vi), 6(ix);

or

If you have answered more than 50% "PSP" to questions 6(ii), 6(iv), 6(vii), 6(viii), 6(x), 6(xi):

- Complete and sign Appendix 7. PAYE will be withheld from your payments and will be coded as 3601 on your IRP5 certificate.
- No further questions must be answered.
- Sign "Particulars of person acting as representative of the Company/Close Corporation/Trust" at the end of the evaluation Pack.

Alternatively:

If you have already signed Appendix 7 on Questions 4 or 5:

- Code 3616 must be marked on Appendix 7 as the applicable code to be disclosed on the IRP5 for payments received.

If you have not signed Appendix 7 on Questions 4 or 5:

- Sign Appendix 8. **If the Declaration is not signed, PAYE will be withheld from your payments.**
- No further questions must be answered.
- Sign "Particulars of person acting as representative of the Company/Close Corporation/Trust" at the end of the evaluation Pack.

Summary for		ID No.	Vendor No:

Company/Close Corporation/Trust Summary

Questions		Answer	Please sign he following Appendix (Appendices)
1(i)	Are you a Resident of the Republic of South Africa in terms of the Income Tax Act?		
2(i)	Do you employ 3 (three) or more persons (excluding shareholders or members or beneficiaries of the Company/CC/Trust and connected persons in relation to the shareholder or member or beneficiaries)?		
2(i)	Are these employees employed on a full time basis and are they engaged in the business of the Company/CC/Trust?		
2(iii)	Are the above 3 employees connected to the shareholders or the members or beneficiaries of the Company/CC/Trust?		
3(i)	Will/are any person who is a Connected person in relation to the Company/CC/Trust render services personally to Eskom on behalf of the Compa y/CC Trust?		
4(i)	During the current year of assessment will more than 80% of your income or is it likely that more than 80% of your income will consist of amounts received either directly or indirectly from any one client, or an Associated institution in relation to that client?		
5(i)	Must your duties be performed / are your duties performed mainly (more than 50%) at the premises of Eskom AND will you be /are you subject to Eskom's control or supervision as to the manner in which your duties are performed or to the hours of work?		
6( )	Do/will the payments by Eskom for services payable with reference to output or certain agreed results, e.g. payment (be a fixed fee or an hourly rate) be only due if and when a specific deliverable has been completed?		
6(ii)	Does/Will Eskom have the contractual right to control the tools or equipment, staff, raw materials, routines, patents or technology used in the provision of the services?		
6(iii)	Are you/will you prohibited from rendering services to any other employers/clients during the period of service to Eskom?		
6(iv)	Do/will you have the right to sub-contract work?		
6(v)	Are you personally or will you personally be at risk for the quality of the work done or to be done (risk for poor quality; time over-runs, project not producing income)?		
6(vi)	Are/will you or the person rendering the service be obliged to be present and perform the work at Eskom regardless of whether work is available or not?		
6(vii)	Is Eskom's business or will Eskom's business be critical to your financial/economic survival?		
6(viii)	Does/will your position form part of Eskom's organisational structure?		
6(ix)	Does/will Eskom provide you with any of the following: Pension fund / Provident fund / Retirement Annuity Fund; medical aid, leave of any nature, salary increases, bonuses or any allowances.		
6(x)	Does/will Eskom provide you with an office?		
6(xi)	Does/will Eskom provide you with any equipment, tools, stationery and material?		
Tax Status			

PARTICULARS OF PERSON ACTING AS REPRESENTATIVE OF THE COMPANY/CLOSE CORPORATION/TRUST

I, the undersigned, confirm that the information provided above is accurate, and that the Company/CC/Trust will, while contracted to Eskom, inform Eskom of any changes that take place pertaining to the information provided above. Eskom shall be entitled to withhold from any payments to be made to the Company/CC/Trust, any taxes, interest and penalties that it may be required to pay to SARS as a result of the above information being inaccurate.

Representative's Full Names	Capacity	**Contact No.**
Signature	Date	

EVALUATION PACK B

(To determine whether an Individual is a Dependent Contractor)

Fields marked with an Asterisk (*) must be completed

CONTRACTOR'S DETAILS FOR AN INDIVIDUAL*	
Trading Name*	**Vendor No.**
First Names*	**Initials***
Surname*	**ID Number***
Passport No. (if no RSA ID)	**Country of Passport Issue**
VAT Registration No.	**Income Tax Registration No.***
Date of Birth*	**E-Mail Address**
Telephone Number*	**Fax Number**
Contractor's Physical Business Address*	
Unit No	
Complex Name	
Street Number	
Street Name	
Suburb	
City/Town	
Postal Code	
Contractor's Postal Business Address*	
Same as above (Mark with an X)	
Address TYPE (Delete where not applicable)	P O Box/Private Bag/Street Address
P O Box/Private Bag/Street NUMBER	
Street Name	
Suburb	
Town	
Postal Code	
Contractor's Bank Details*	
Account Number	**Bank Name**
Branch Name	**Branch Number**
Name of Account Holder	**Account Type (Delete where not applicable)**
	Current/ Savings/ Transmission/Credit Card/Bond Account
Account Holder Relationship*	
i.e. own, joint or 3rd party	Own/Joint/3rd Party

Please answer the following questions by marking the appropriate column with an "X".

1. SERVICE OR PEOPLE TEST	SERVICE	PEOPLE
Question 1(i) Do/will you provide Eskom with a service or people? If the answer is **"Service"**: • Complete and sign Appendix 5 Affidavit. **If the Affidavit is not signed, PAYE will be withheld from your payments.** • Go to Question 3(i). If the answer is **"People"**, go to Question 2(i).		
2. PEOPLE TEST	**Yes**	**No**
Question 2(i) Do you provide Eskom with People and will these people be paid by you? If the answer is **Yes**, go to Question 2(ii). If the answer is **No**, go to Question 3(i).	☐	☐
Question 2(ii) Are you in possession of an IRP30 exemption certificate which is valid for the period under review? If the answer is **Yes**: • Sign Appendix 6. **If the Agreement is not signed, PAYE will be withheld from your payments.** • Provide Eskom with the valid IRP30 certificate. **If this certificate is not provided, PAYE will be withheld from your payments until such time the IRP30 certificate is provided**. • No further questions must be answered. • Sign the "Particulars of Individual" Section at the end of the Evaluation Pack. If the answer is **No**: • Sign Appendix 6. **PAYE will be withheld from your payments.** • **PAYE will be withheld from your payments until such time the valid IRP30 certificate is provided**. • No further questions must be answered. • Sign the "Particulars of Individual" Section at the end of the Evaluation Pack.	☐	☐
3. RESIDENCE TEST	**Yes**	**No**
Question 3(i) Are you a Resident of the Republic of South Africa in terms of the Income Tax Act? (Refer to Appendix 10 for the definition of a Resident). If the answer is **Yes**, go to Question 4(i). If the answer is **No**: • Sign Appendix 9. **Submit this document to your representative in Eskom to refer it to Eskom Group Tax Department in Megawatt.** • No further questions must be answered.	☐	☐

4. NUMBER OF EMPLOYEES EXCLUSION	Yes	No
Question 4(i) Do you employ: • 3 (three) or more persons, throughout the year? If the answer is **Yes**, go to Question 4(ii). If the answer is **No**, go to Question 5(i).	☐	☐
Question 4(ii) Are these employees employed: • On a full time basis in your business; and • Are they engaged in the business of the Individual? If the answer is **Yes**, go to Question 4(iii). If the answer is **No**, go to Question 5(i).	☐	☐
Question 4(iii) Are any of these employees Connected persons in respect of the Individual, e.g. spouse, parent, adoptive parent, child, grandparent, cousin, etc.? (Refer to Appendix 10 for the definition of Connected person). If the answer is **Yes**, go to Question 5(i). If the answer is **No**: • Sign Appendix 1. **If the Affidavit is not signed, PAYE will be withheld from your payments**. • Sign Appendix 8. **If the Declaration is not signed, PAYE will be withheld from your payments**. • No further questions must be answered. • Sign the "Particulars of Individual" Section at the end of the Evaluation Pack.	☐	☐
5. PLACE AND CONTROL TEST	**Yes**	**No**
Question 5(i) Must your duties be performed mainly (i.e. more than 50%) at premises of Eskom? If the answer is **Yes**, go to Question 5(ii). If the answer is **No**, go to Question 5(ii).	☐	☐
Question 5(ii) Will you be /are you subject to Eskom's control or supervision as to the manner in which your duties are to be performed or as to the hours of work? If the answers in both Questions 5(1) and 5(ii) are **Yes**: • Sign Appendix 7. PAYE will be withheld from your payments. • Go to Question 6(i) to determine the correct disclosure code on the IRP5. • Sign the "Particulars of Individual" at the end of the Evaluation Pack. If the answer is **No**: • Sign Appendix 3. **If the Affidavit is not signed, PAYE will be withheld from your payments**. • Go to Question 6(i).	☐	☐

6. DOMINANT IMPRESSION TEST	Yes	No
Question 6(i) Do/will the payments by Eskom for services payable with reference to output or certain agreed results, e.g. payment (be it a fixed fee or an hourly rate) be only due if and when a specific deliverable has been completed?	☐	☐
Question 6(ii) Does/Will Eskom have the contractual right to control the tools or equipment, staff, raw materials, routines, patents or technology used in the provision of the services?	☐	☐
Question 6(iii) Are you/will you prohibited from rendering services to any other employers/clients during the period of service to Eskom?	☐	☐
Question 6(iv) Do/will you have the right to sub-contract work?	☐	☐
Question 6(v) Are you personally / will you personally be at risk for the quality of the work done or to be done (risk for poor quality; time over-runs, project not producing income)?	☐	☐
Question 6(vi) Are/will you or the person rendering the service be obliged to be present and perform the work at Eskom regardless of whether work is available or not?	☐	☐
Question 6(vii) Is Eskom's business or will Eskom's business be critical to your financial/economic survival?	☐	☐
Question 6(viii) Does/will your position form part of Eskom's organisational structure?	☐	☐
Question 6(ix) Does/will Eskom provide you with any of the following: • Pension fund / Provident fund / Retirement Annuity Fund; • Medical Aid; • Leave of any nature; • Salary increases; • Bonuses; • Any allowances.	☐	☐
Question 6(x) Does/will Eskom provide you with an office?	☐	☐
Question 6(xi) Does/will Eskom provide you with any equipment, tools, stationery and material?	☐	☐
Please go to the next section to establish your tax status.		

To establish your tax status, you need to summarise the "**Yes**" and "**No**" as answered on Question 6(i) to 6(xi) in the column below:

Question	Yes	No
6(i)	Independent	Employee
6(ii)	Employee	Independent
6(iii)	Employee	Independent
6(iv)	Independent	Employee
6(v)	Independent	Employee
6(vi)	Employee	Independent
6(vii)	Employee	Independent
6(viii)	Employee	Independent
6(ix)	Employee	Independent
6(x)	Employee	Independent
6(xi)	Employee	Independent

	Decision
Independent	☐
PSP	☐

If you have answered "Employee" to any of the following questions 6 (i), 6(iii), 6(v), 6(vi), 6(ix);

or

If you have answered more than 50% "Employee" to questions 6(ii), 6(iv), 6(vii), 6(viii), 6(x), 6(xi):

- Complete and sign Appendix 7. PAYE will be withheld from your payments.
- No further questions must be answered.
- Sign "Particulars of Individual" at the end of the evaluation Pack.

Alternatively:

If you have already signed Appendix 7 on Questions 5:

- Code 3616 must be marked on Appendix 7 as the applicable code to be disclosed on the IRP5 for payments received.

If you have not signed Appendix 7 on Questions 5:

- Sign Appendix 8. **If the Declaration is not signed, PAYE will be withheld from your payments.**
- No further questions must be answered.
- Sign "Particulars of person acting as representative of the Company/Close Corporation/Trust" at the end of the evaluation Pack.

Summary for		ID No.	Vendor No:

Company/Close Corporation/Trust Summary

Questions		Answer	Please si n the following Appendix Appendices)
1(i)	Do/will you provide Eskom with a service or people?		
2(i)	Do you provide Eskom with people and will these people be paid by you?		
2 ii)	Are you in a possession of an IRP30 exemption certificate which is valid for the period under review?		
3(i)	Are you a Resident of the Republic of South Africa in terms of the Income Tax Act?		
4(i)	Do you employ 3 (three) or more persons throughout the year?		
4(ii)	Are these employees employed on a full time basis and are they engaged in the business of the Individual?		
4(iii)	Are any of these employees Connected in respect of the individuals, e.g. spouse, parent, adoptive parent, child, grandparent, cousin, etc.?		
5(i)	Must your duties be performed / are your duties performed mainly (more than 50%) at the premises of Eskom?		
5(ii)	Will you be /are you subject to Eskom's control or supervision as to the manner in which your duties are performed or to the hours of work?		
6(i)	Do/will the payments by Eskom for services payable with reference to output or certain agreed results, e.g. payment (be a fixed fee or an hourly rate) be only due if and when a specific deliverable has been completed?		
6(ii)	Does/Will Eskom have the contractual right to control the tools or equipment, staff, raw materials, routines, patents or technology used in the provision of the services?		
6(iii)	Are you/ ill you prohibited from rendering services to any other employers/clients during the period of service to Eskom?		
6(iv)	Do/will you have the right to sub-contract work?		
6(v)	re you personally or will you personally be at risk for the quality of the work done or to be done (risk for poor quality; time over-runs, project not producing income)?		
6(vi)	Are/will you or the person rendering t e service be obliged to be present and perform the work at Eskom regardless of whether work is available or not?		
6(vii)	Is Eskom's business or will Eskom's business be critical to your financial/economic survival?		
6(viii)	Does/will your position form part of Eskom's organisational structure?		
6(ix)	Does/will Eskom provide you with any of the following: Pension fund / Provident fund / Retirement Annuity Fund; medical aid, leave of any nature, salary increases, bonuses or any allowances.		
6(x)	Does/will Eskom provide you with an office?		
6(xi)	Does/will Eskom provide you with any equipment, tools, stationery and material?		
Tax Status			

PARTICULARS OF INDIVIDUAL

I, the undersigned, confirm that the information provided above is accurate, and that I will, while contracted to Eskom, inform Eskom of any changes that take place pertaining to the information provided above. Eskom shall be entitled to withhold from any payments to be made to me any taxes, interest and penalties that it may be required to pay to SARS as a result of the above information being inaccurate.

Individual's Full Names	Capacity	**Contact No.**

Signature	Date

Appendix 1

AFFIDAVIT CONFIRMING THAT THE INDIVIDUAL/COMPANY/CC/TRUST EMPLOYS THREE OR MORE FULL - TIME EMPLOYEES WHO ARE NOT CONNECTED PERSONS

I, the undersigned, _____

ID-Number _____

do hereby make oath and state as follows:

1. The facts deposed to in this affidavit are within my personal knowledge and are both true and correct.

2. I am the duly authorised representative of _____ ("the Company / CC / Trust").

3. I confirm that I/Company/CC/Trust employs three (3) or more full-time employees engaged in the business of the Individual/Company/CC/Trust throughout the year of assessment, which excludes any employee who is a Connected Person to the Individual/Shareholders/Members/Beneficiaries.

4. The Individual/Company/CC/Trust undertakes to notify Eskom Holdings SOC Ltd or its subsidiaries (hereinafter referred to as "Eskom") forthwith in writing should the statement in 3 above no longer be the case.

5. If the Individual/Company/CC/Trust fails to notify Eskom in respect of 3 above, the Individual/Company/CC/Trust shall be liable in full for any taxes, penalties and interest that SARS may impose on Eskom.

_____

DEPONENT

I CERTIFY THAT THE DEPONENT ACKNOWLEDGES THAT HE / SHE:

- KNOWS AND UNDERSTANDS THE CONTENT OF THIS DECLARATION,
- THAT HE / SHE HAS NO OBJECTION TO TAKING THE PRESCRIBED OATH,
- AND CONSIDERS IT TO BE BINDING ON HIS / HER CONSCIENCE.

THUS SIGNED AND SWORN TO BEFORE ME AT _____ON THIS___ DAY OF _____20__.

_____

COMMISSIONER OF OATHS

AFFIDAVIT CONFIRMING NO CONNECTED PERSON/S IN RELATION TO THE INDIVIDUAL/COMPANY/CC/TRUST WILL PERSONALLY RENDER ANY SERVICE TO ESKOM

I, the undersigned, _____

ID-Number _____

do hereby make oath and state as follows:

1. The facts deposed to in this affidavit are within my personal knowledge and are both true and correct.
2. I am the duly authorised representative of _____ ("the Company / CC / Trust").

3. I confirm that no Connected Person(s) as defined in the Income Tax Act No. 58 of 1962 in relation to the Individual/Company/CC/Trust will personally render any service to Eskom Holdings SOC Ltd or its subsidiaries (hereinafter referred to as "Eskom").

4. The Individual/Company/CC/Trust undertakes to notify Eskom forthwith in writing should the statement in 3 above no longer be the case.

If the Individual/Company/CC/Trust fails to notify Eskom in respect of 3 above, the Individual/Company/CC/Trust shall be liable in full for any taxes, penalties and interest that SARS may impose on Eskom.

_____

DEPONENT

I CERTIFY THAT THE DEPONENT ACKNOWLEDGES THAT HE / SHE:

- KNOWS AND UNDERSTANDS THE CONTENT OF THIS DECLARATION,
- THAT HE / SHE HAS NO OBJECTION TO TAKING THE PRESCRIBED OATH,
- AND CONSIDERS IT TO BE BINDING ON HIS / HER CONSCIENCE.

THUS SIGNED AND SWORN TO BEFORE ME AT _____ON THIS___ DAY OF _____20__.

_____

COMMISSIONER OF OATHS

AFFIDAVIT CONFIRMING SERVICES WILL NOT BE PERFORMED MAINLY AT ESKOM AND/OR SHALL NOT BE CONTROLLED OR SUPERVISED BY ESKOM

I, the undersigned, _____

ID-Number _____

do hereby make oath and state as follows:

1. The facts deposed to in this affidavit are within my personal knowledge and are both true and correct.
2. I am the duly authorised representative of _____ ("Company/CC/Trust").
3. I/the Company/CC/Trust confirms that:

☐ I/any person who will be rendering services to Eskom Holdings SOC Ltd or its subsidiaries (hereinafter referred to as "Eskom") on behalf of myself/the Company/CC/Trust will not be required to perform the services mainly (i.e. more than 50 %) at Eskom's premises during the year of assessment.

☐ I/any person who will render the services to Eskom on behalf of myself/the Company/CC/Trust will not be subject to the control or supervision of Eskom as to the manner in which the duties are to be performed or as to the hours of work.

4. I/the Company/CC/Trust undertakes to notify Eskom forthwith in writing should, the statement in 3 above no longer be the case.

5. If I/the Company/CC/Trust fail/s to notify Eskom in respect of 3 above, I/the Company/CC/Trust shall be liable in full for any taxes, penalties and interest that SARS may impose on Eskom.

_____

DEPONENT

I CERTIFY THAT THE DEPONENT ACKNOWLEDGES THAT HE / SHE:

- KNOWS AND UNDERSTANDS THE CONTENT OF THIS DECLARATION,
- THAT HE / SHE HAS NO OBJECTION TO TAKING THE PRESCRIBED OATH,
- AND CONSIDERS IT TO BE BINDING ON HIS / HER CONSCIENCE.

THUS SIGNED AND SWORN TO BEFORE ME AT _____ON THIS___ DAY OF _____20__.

_____

COMMISSIONER OF OATHS

AFFIDAVIT CONFIRMING THAT NOT MORE THAN EIGHTY PERCENT (80 %) OF INCOME IS OR IS LIKELY TO BE RECEIVED FROM ANY ONE CLIENT

I, the undersigned, _____

ID-Number _____

do hereby make oath and state as follows:

1. The facts deposed to in this affidavit are within my personal knowledge and are both true and correct.
2. I am the duly authorised representative of _____ ("the Company/CC/Trust").

3. I confirm that the Company/CC/Trust does not receive and is unlikely to receive more than eighty percent (80 %) of its income, either directly or indirectly, from any one client or any associated institution as defined in the Income Tax Act No. 58 of 1962 in relation to such client during the year of assessment.

4. The Company/CC/Trust undertakes to notify Eskom Holdings SOC Ltd or its subsidiaries (hereinafter referred to as "Eskom") forthwith in writing should the statement in 3 above no longer be the case.

5. If the Company/CC/Trust fails to notify Eskom in respect of 3 above, the Company/CC/Trust shall be liable in full for any, taxes, penalties and interest that SARS may impose on Eskom.

_____

DEPONENT

I CERTIFY THAT THE DEPONENT ACKNOWLEDGES THAT HE / SHE:

- KNOWS AND UNDERSTANDS THE CONTENT OF THIS DECLARATION,
- THAT HE / SHE HAS NO OBJECTION TO TAKING THE PRESCRIBED OATH,
- AND CONSIDERS IT TO BE BINDING ON HIS / HER CONSCIENCE.

THUS SIGNED AND SWORN TO BEFORE ME AT _____ON THIS___ DAY OF _____20__.

_____

COMMISSIONER OF OATHS

AFFIDAVIT CONFIRMING THAT AN INDIVIDUAL PROVIDES ESKOM WITH A SERVICE AS OPPOSED TO PEOPLE

I, the undersigned, _____

ID-Number _____

do hereby make oath and state as follows:

1. The facts deposed to in this affidavit are within my personal knowledge and are both true and correct.

2. I confirm that:

a) I provide Eskom Holdings SOC Ltd or / and its subsidiaries with a service; and

b) I do not carry on a business whereby I provide clients with other persons who render a service or perform work for such clients.

3. I undertake to notify Eskom forthwith in writing should the statement in 2 above no longer be the case.

4. If I fail to notify Eskom in respect of 2 above, I shall be liable in full for any taxes, penalties and interest that SARS may impose on Eskom.

_____

DEPONENT

I CERTIFY THAT THE DEPONENT ACKNOWLEDGES THAT HE / SHE:

- KNOWS AND UNDERSTANDS THE CONTENT OF THIS DECLARATION,
- THAT HE / SHE HAS NO OBJECTION TO TAKING THE PRESCRIBED OATH,
- AND CONSIDERS IT TO BE BINDING ON HIS / HER CONSCIENCE.

THUS SIGNED AND SWORN TO BEFORE ME AT _____ON THIS___ DAY OF _____20__.

_____

COMMISSIONER OF OATHS

DECLARATION BY _____

(Contractor name)

THAT THE CONTRACTOR IS A LABOUR BROKER

Contractor's Name:	

Vendor No:	**Income Tax Ref No:**	**VAT No:**	**Identification No:**
Passport No:		**Country of Passport Issue**	

E-Mail address:	**Telephone Number:**
Postal Address:	**Physical Address:**
Postal Code:	**Postal Code:**

Bank Details:			
Type of Account:	Current/ Savings/ Transmission/Credit Card/Bond Account		
Name of Account Holder:	**Branch Name:**	**Account Number:**	**Branch Number:**

Classification of Contractor:

I confirm the following:

1. That I am classified as an Labour Broker.
2. If I do provide Eskom with a valid IRP30 certificate:
   - No Employees' Tax will be withheld from payments made to me.
   - An IT3(a) certificate with the code 3617 will be issued to me and the reason code to be used for the non-deduction is 07.
3. If I do not provide Eskom with a valid IRP30 certificate:
   - Employees' Tax will be withheld from payments made at the tax rates applicable to individuals until such time that a valid IRP30 certificate is provided to Eskom.
   - An IRP5 certificate with the code 3617 will be issued to me.

1. I declare the information in this Pack is true and correct.

2. I undertake to notify Eskom Holdings SOC Ltd or its subsidiaries forthwith in writing should my status change.

_____ _____

Contractor Signature Date

DECLARATION BY _____

(Contractor name)

THAT THE CONTRACTOR IS DEPENDENT CONTRACTOR OR PERSONAL SERVICE PROVIDER

Contractor's Name:	

Vendor No:	**Income Tax Ref No:**	**VAT No:**	**Identification No:**
Passport No:		**Country of Passport Issue**	

E-Mail address:	**Telephone Number:**
Postal Address:	**Physical Address:**
Postal Code:	**Postal Code:**

Bank Details:			
Type of Account:	Current/ Savings/ Transmission/Credit Card/Bond Account		
Name of Account Holder:	**Branch Name:**	**Account Number:**	**Branch Number:**

Classification of Contractor:

I confirm the following:

That the Individual / Company / CC / Trust is classified as Dependent Contractor or a Personal Service Provider and therefore Employees' Tax will be withheld from payments made to the Individual / Company / CC / Trust at the prevailing tax rate prescribed by the Income Tax Act, No.58 of 1962, as amended.

Payments made to the Individual / Company / CC / Trust will be coded as 3601 / 3616 *(please refer to Question 6 of your Pack for guidance to select the correct code)* and the nature of the person will be coded as 'H'.

I declare that:

1. The information in this Pack is true and correct.
2. I am the duly authorised representative of _____ ("the Company / CC / Trust").
3. The Individual / Company / CC / Trust undertakes to notify Eskom Holdings SOC Ltd or its subsidiaries (hereinafter referred to as "Eskom") forthwith in writing should the status of the Individual / Company / CC / Trust change.

_____ _____

Duly Authorised Representative Date

DECLARATION BY _____

(Contractor name)

THAT THE CONTRACTOR IS AN INDEPENDENT SUPPLIER OR CONTRACTOR

Contractor's Name:	

Vendor No:	**Income Tax Ref No:**	**VAT No:**	**Identification No:**
Passport No:		**Country of Passport Issue**	

E-Mail address:	**Telephone Number:**
Postal Address:	**Physical Address:**
Postal Code:	**Postal Code:**

Bank Details:			
Type of Account:	Current/ Savings/ Transmission/Credit Card/Bond Account		
Name of Account Holder:	**Branch Name:**	**Account Number:**	**Branch Number:**

Classification of Contractor:

I confirm the following:

1. That the Individual/Company/CC/Trust is <u>not</u> classified as a Personal Service Provider /Dependent Contractor.
2. No Employees' Tax will, therefore, be withheld from payments made to the Individual/Company/CC/Trust.
3. Eskom will not issue an IRP5/IT3(a) certificate for the payments made to the Individual/Company/CC/Trust.

I declare that:

1. The information in this Pack is true and correct.
2. I am the duly authorised representative of _____ ("the Company / CC / Trust").
3. The Individual/Company/CC/Trust undertakes to notify Eskom Holdings SOC Ltd or its subsidiaries (hereinafter referred to as "Eskom") forthwith in writing should the status of the Individual/Company/CC/Trust change.

_____ _____

Duly Authorised Representative Date

DECLARATION BY _____

(Contractor name)

THAT THE CONTRACTOR IS A NON-RESIDENT OF THE REPUBLIC OF SOUTH AFRICA

Contractor's Name:	

Vendor No:	**Income Tax Ref No:**	**VAT No:**	**Identification No:**
Passport No:		**Country of Passport Issue**	

E-Mail address:	**Telephone Number:**
Postal Address:	**Physical Address:**
Postal Code:	**Postal Code:**

Bank Details:			
Type of Account:	Current/ Savings/ Transmission/Credit Card/Bond Account		
Name of Account Holder:	**Branch Name:**	**Account Number:**	**Branch Number:**

Classification of Contractor:

I confirm the following:

That the Individual / Company / CC / Trust is classified as a Non-Resident of the Republic of South Africa and therefore Employees' Tax may be withheld from payments made to the Individual / Company / CC / Trust at the prevailing tax rate prescribed by the Income Tax Act, No.58 of 1962, as amended.

I declare that:

1. The information in this Pack is true and correct.
2. I am the duly authorised representative of _____ ("the Company / CC / Trust").
3. The Individual/Company/CC/Trust undertakes to notify Eskom Holdings SOC Ltd or its subsidiaries (hereinafter referred to as "Eskom") forthwith in writing should the status of the Individual/Company/CC/Trust change.

_____ _____

Duly Authorised Representative Date

DEFINITIONS AS PER THE INCOME TAX ACT, No. 58 of 1962, AS AMENDED.

"Connected Person"

means-

a) in relation to a **natural person**-
   i) any relative; and
   ii) any trust of which such natural person or such relative is a beneficiary;

b) in relation to a **trust-**
   i) any beneficiary of such trust; and
   ii) any connected person in relation to such beneficiary;

bA) in relation to a connected person in relation to a trust (other than a collective investment scheme in property shares managed or carried on by any company registered as a manager under section 42 of the Collective Investment Schemes Control Act, 2002, for purposes of Part V of that Act), includes any other person who is a connected person in relation to such trust;

c) in relation to a **member of any partnership**-
   i) any other member; and
   ii) any connected person in relation to any member of such partnership;

d) in relation to a **company**-
   i) any other company that would be part of the same group of companies as that company if the expression 'at least 70 per cent' in paragraphs (a) and (b) of the definition of 'group of companies' in this section were replaced by the expression 'more than 50 per cent';

   [deleted by Revenue Laws Amendment Act No. 20 of 2006] ;

   iv) any person, other than a company as defined in section 1 of the Companies Act, 1973 (Act No 61 of 1973), who individually or jointly with any connected person in relation to himself, holds, directly or indirectly, at least 20 per cent of the company's equity share capital, or voting rights;

any other company if at least 20 per cent of the equity share capital of such company is held by such other company, and no shareholder holds the majority voting rights of such company;

   vA) any other company if such other company is managed or controlled by-
      aa) any person who or which is a connected person in relation to such company; or
      any person who or which is a connected person in relation to a person contemplated in item (aa); and

   vi) where such company is a **close corporation**-
      aa) any member;
      bb) any relative of such member or any trust which is a connected person in relation to such member; and
      cc) any other close corporation or company which is a connected person in relation to-
      i) any member contemplated in item (aa); or
      ii) the relative or trust contemplated in item (bb); and

e) in relation to any person who is a connected person in relation to any other person in terms of the foregoing provisions of this definition, such other person; and in this definition the expression **"beneficiary"** means any person who has been named in the will or deed of trust concerned-
   i) as a beneficiary; or
   ii) as a person upon whom the trustee of the trust has the power to confer a benefit from such trust.

"Associated Institution", in relation to any single employer,

means-

a) where the employer is a company, any other company which is associated with the employer company by reason of the fact that both companies are managed or controlled directly or indirectly by substantially the same persons; or

b) where the employer is not a company, any company which is managed or controlled directly or indirectly by the employer or by any partnership of which the employer is a member; or

c)

"Labour Broker"

means -

any natural person who conducts or carries on any business whereby such person for reward provides a client of such business with other persons to render a service or perform work for such client, or procures such other persons for the client, for which services or work such other persons are remunerated by such person;

"Personal Service Provider"

means -

any company or trust, where any service rendered on behalf of such company or trust to a client of such company or trust is **rendered personally** by any person who is a **connected person** in relation to such company or trust**,** and—

a) such person would be **regarded as an employee** of such client if such service was **rendered by such person directly** to such client, other than on behalf of such company or trust; or

b) where those duties must be **performed mainly at the premises of the client**, such person or such company or trust is **subject to the control or supervision** of such client as to the manner in which the duties are performed or are to be performed in rendering such service; or

where **more than 80 per cent of the income** of such company or trust during the year of assessment, from services rendered, consists of or is likely to consist of amounts received **directly or indirectly from any one client** of such company or trust, or any associated institution as defined in the Seventh Schedule to this Act, in relation to such client,

Except where such company or trust throughout the year of assessment **employs three or more full-time employees** who are on a full-time basis engaged in the business of such company or trust of rendering any such service**, other than any employee who is a shareholder or member of the company or trust or is a connected person** in relation to such person;

"Remuneration"

means -

any amount of income which is paid or is payable to any person by way of any salary, leave pay, wage, overtime pay, bonus, gratuity, commission, fee, emolument pension, superannuation allowance, retiring allowance or stipend, whether in cash or otherwise and whether or not in respect of services rendered, including-

a) any amount referred to in paragraph (a), (c), (cA),(d), (e), (eA) or (f) of the definition of "gross income" in section one of this Act;

any amount required to be included in such person's gross income under paragraph (i) of that definition;

bA) …

but not including-

ii) any amount paid or payable in respect of services rendered or to be rendered by any person (other than a person who is not a resident or an employee contemplated in paragraph (b), (c), (d) (e) or (f)of the definition of "employee") in the course of any trade carried on by him independently of the person by whom such amount is paid or payable and of the person to whom such services have been or are to be rendered: **Provided** that for the purposes of this paragraph a person shall not be deemed to carry on a trade independently as aforesaid if the services are required to be performed mainly at the premises of the person by whom such amount is paid or payable or of the person to whom such services were or are to be rendered and the person who rendered or will render the services is subject to the control or supervision of any other person as to the manner in which his or her duties are performed or to be performed or as to his hours of work. **Provided** further that a person will be deemed to be carrying on a trade independently as aforesaid if he throughout the year of assessment employs three or more employees who are on a full time basis engaged in the business of such person of rendering any such service, other than any employee who is a connected person in relation to such person;

iii) …

"Resident"

means any-

(a) natural person who is-
  (i) ordinarily resident in the Republic; or
  (ii) not at any time during the relevant year of assessment ordinarily resident in the Republic, if that person was physically present in the Republic-
    a) for a period or periods exceeding 91 days in aggregate during the relevant year of assessment, as well as for a period or periods exceeding 91 days in aggregate during each of the five years of assessment preceding such year of assessment; and
    b) for a period or periods exceeding 915 days in aggregate during those five preceding years of assessment,

  in which case that person will be a resident with effect from the first day of that relevant year of assessment: Provided that-
  (A) a day shall include a part of a day, but shall not include any day that a person is in transit through the Republic between two places outside the Republic and that person does not formally enter the Republic through a "port of entry" as contemplated in section 9 (1) of the Immigration Act, 2002 (Act No. 13 of 2002), or at any other place as may be permitted by the Director General of the Department of Home Affairs or the Minister of Home Affairs in terms of that Act; and
  (B) where a person who is a resident in terms of this subparagraph is physically outside the Republic for a continuous period of at least 330 full days immediately after the day on which such person ceases to be physically present in the Republic, such person shall be deemed not to have been a resident from the day on which such person so ceased to be physically present in the Republic; or

(b) person (other than a natural person) which is incorporated, established or formed in the Republic or which has its place of effective management in the Republic,

but does not include any person who is deemed to be exclusively a resident of another country for purposes of the application of any agreement entered into between the governments of the Republic and that other country for the avoidance of double taxation;

Summary Sheet:
For Eskom Use Only:

EMPLOYEES' TAX:	PAYE RATE	SDL 1% - Employer contribution	UIF 1% - Employer contribution 1% - Employee contribution	TAX CERTIFICATE	TAX CODE ON IRP5 / IT3(a)	NATURE OF PERSON CODE
Company / Close Corporation / Trust						
Personal Service Provider	28%	N/A	N/A	IRP5 / IT3(a)	3601 or 3616	H
Individuals						
Labour Broker	Individual tax rates	N/A	X	IRP5 / IT3(a)	3617	A
Dependent Contractor	Individual tax rates	X	X	IRP5 / IT3(a)	3601 or 3616	"A" for Individual "E" for Company/CC "D" for Trust
Independent Contractor	No tax	N/A	N/A	N/A	N/A	N/A

X = Applicable

VAT:
Independent contractors who carry on activities independent from Eskom may be registered VAT vendors. PAYE is calculated on the VAT exclusive amount.

Checklist - For Eskom Use Only:

EVALUATION PACK A – COMPANY OR CLOSE CORPORATION OR TRUST					
Contractor's Name:					
Vendor No:					
No.	Questions	Yes	No	If Answer is:	Check Signed Appendix
1(i)	Are you a Resident of the Republic of South Africa in terms of the Income Tax Act?	☐	☐	No	9 Refer to Group Tax
2(i)	Do you employ 3 (three) or more persons (excluding shareholders or members or beneficiaries of the Company/CC/Trust and connected persons in relation to the shareholder or member or beneficiaries)?	☐	☐		
2(ii)	Are these employees employed on a full time basis and are they engaged in the business of the Company/CC/Trust?	☐	☐		
2(iii)	Are the above 3 employees connected to the shareholders or the members or beneficiaries of the Company/CC/Trust?	☐	☐	No	1 & 8
3(i)	Will/are any person who is a Connected person in relation to the Company/CC/Trust render services personally to Eskom on behalf of the Company/CC/Trust?	☐	☐	No	2 & 8
4(i)	During the current year of assessment will more than 80% of your income or is it likely that more than 80% of your income will consist of amounts received either directly or indirectly from any one client, or an Associated institution in relation to that client?	☐	☐	Yes Or No	7 Or 4
5(i)	Must your duties be performed / are your duties performed mainly (more than 50%) at the premises of Eskom AND will you be /are you subject to Eskom's control or supervision as to the manner in which your duties are performed or to the hours of work?	☐	☐	Yes Or No	7 Or 3
6(i)	Do/will the payments by Eskom for services payable with reference to output or certain agreed results, e.g. payment (be a fixed fee or an hourly rate) be only due if and when a specific deliverable has been completed?	☐	☐		
6(ii)	Does/Will Eskom have the contractual right to control the tools or equipment, staff, raw materials, routines, patents or technology used in the provision of the services?	☐	☐		
6(iii)	Are you/will you prohibited from rendering services to any other employers/clients during the period of service to Eskom?	☐	☐		
6(iv)	Do/will you have the right to sub-contract work?	☐	☐		
6(v)	Are you personally or will you personally be at risk for the quality of the work done or to be done (risk for poor quality; time over-runs, project not producing income)?	☐	☐		
6(vi)	Are/will you or the person rendering the service be obliged to be present and perform the work at Eskom regardless of whether work is available or not?	☐	☐		
6(vii)	Is Eskom's business or will Eskom's business be critical to your financial/economic survival?	☐	☐		
6(viii)	Does/will your position form part of Eskom's organisational structure?	☐	☐		
6(ix)	Does/will Eskom provide you with any of the following: Pension fund / Provident fund / Retirement Annuity Fund; medical aid, leave of any nature, salary increases, bonuses or any allowances.	☐	☐		
6(x)	Does/will Eskom provide you with an office?	☐	☐		
6(xi)	Does Eskom provide you with any equipment, tools, stationery and material?	☐	☐		
	Tax Status			Personal Service Provider Or Independent Person	7 Or 8
The following must be accompany all the questions		Signed "Particulars of person acting as representative of the Company / Close Corporation / Trust".			

Checklist - For Eskom Use Only:

EVALUATION PACK B – INDIVIDUALS					
Contractor's Name:					
Vendor No:					
No.	Questions	Service	People	If Answer is:	Check Signed Appendix
1(i)	Do you provide Eskom with a service or people?	☐	☐	Service	5
		Yes	No		
2(i)	Do you provide Eskom with People and will these people be paid by you?	☐	☐		
2(ii)	Are you in a position of an IRP30 exemption certificate which is valid for the period under review?	☐	☐	Yes/No	6
3(i)	Are you a Resident of the Republic of South Africa in terms of the Income Tax Act?	☐	☐	No	Refer to Group Tax
4(i)	Do you employ 3 (three) or more persons (excluding shareholders or members or beneficiaries of the Company/CC/Trust)?	☐	☐		
4(ii)	Are these employees employed: On a full time basis in your business; and are they engaged in the business of the Company/CC/Trust?	☐	☐		
4(iii)	Are any of these employees connected in respect of the Individual, e.g. spouse, parent, adoptive parent, child, grandparent, cousin, etc.?	☐	☐	No	1 & 8
5(i)	Do you render/will you be rendering the service mainly (more than 50%) at the premises of Eskom?	☐	☐		
5(ii)	Are you/Will you be subject to Eskom's control or supervision as to the manner in which your duties are to be performed or as to the hours of work?	☐	☐	Yes to 5(i) and 5(ii) or No to 5(i) or 5(ii)	7 or 3
6(i)	Do/will the payments by Eskom for services payable with reference to output or certain agreed results, e.g. payment (be it a fixed fee or an hourly rate) be only due if and when a specific deliverable has been completed?	☐	☐		
6(ii)	Does/Will Eskom have the contractual right to control the tools or equipment, staff, raw materials, routines, patents or technology used in the provision of the services?	☐	☐		
6(iii)	Are you/will you prohibited from rendering services to any other employers/clients during the period of service to Eskom?	☐	☐		
6(iv)	Do/will you have the right to sub-contract work?	☐	☐		
6(v)	Are you personally / will you personally be at risk for the quality of the work done or to be done (risk for poor quality; time over-runs, project not producing income)?	☐	☐		
6(vi)	Are/will you or the person rendering the service be obliged to be present and perform the work at Eskom regardless of whether work is available or not?	☐	☐		
6(vii)	Is Eskom's business or will Eskom's business be critical to your financial/economic survival?	☐	☐		
6(viii)	Does/will your position form part of Eskom's organisational structure?	☐	☐		
6(ix)	Does/will Eskom provide you with any of the following: Pension fund / Provident fund / Retirement Annuity Fund; Medical Aid; Leave of any nature; Salary increases; Bonuses; Any allowances.	☐	☐		
6(x)	Does/will Eskom provide you with an office?	☐	☐		
6(xi)	Does/will Eskom provide you with any equipment, tools, stationery and material?	☐	☐		
	Tax Status			Employee Or Independent Person	7 Or 8
The following must be accompany all the questions		Signed "Particulars of "Individual".			