



SOUTH AFRICA

GUIDE FOR THE COMPLETION OF B-BBEE AFFIDAVITS

With the implementation of the PPPFA regulations, 2022 changes regarding the application of B-BBEE has come about as National Treasury has removed certain prescriptions from the regulations. However, the Electoral Commission is still required to comply with what is required by section 10 (1) of the B-BBEE Act.

Please note that only an affidavit that complies with **all** of the prescriptions below can be accepted.

1. It is contrary to the B-BBEE Act, 2000 as amended by the B-BBEE Amendment Act, 2013 for a measured entity to trade with an invalid/ inconclusive or incorrect B-BBEE sworn affidavit.
2. The dtic has designed sworn affidavit templates and qualifying measured entities must use these templates, which can be accessed free of charge on the dtic website.
<http://www.thedtic.gov.za/financial-and-non-financial-support/b-bbee/b-bbee-codes-b-bbee-acts-strategies-policies/>
3. If a measured entity falls under a sector charter, the enterprise must be assessed as per the relevant sector code (e.g. ICT, property, financial services etc). Therefore please ensure that if you fall under a sector to submit the affidavit as prescribed in the sector code for the particular applicable sector as submitted a general code affidavit will be not accepted.
 - 3.1. Also note that CIPC certificate is also made available for entities in sector codes such as tourism, but with limitations in some instance such as construction sector due to difference in annual revenue.
4. There is no prescription that an affidavit must be certified.
5. Please ensure to complete all fields in the dtic affidavit template. Do not leave any fields open, but indicate using either a zero where applicable.
6. The dtic has provided guidance in determining the validity of a B-BBEE affidavit. Please ensure that you follow all the prescriptions set out below:
 - 6.1. The affidavit must have a declaration.
 - 6.2. The Name(s) of deponent as they appear in the identity document must be completed.
 - 6.3. The identity number as it appears in the identity document must be completed.
 - 6.4. The designation of the deponent as either the director, owner or member **must be indicated** in order to know that the person deposing to the sworn affidavit is duly authorised.
 - 6.4.1. A deponent is able to tick more than one option if the person is a director and owner of the entity.
 - 6.5. The name of the enterprise must be cited as per the enterprise registration documents issued by the CIPC, where applicable, including
 - 6.6. the enterprise business address,
 - 6.7. percentage of ownership held by black people,
 - 6.8. percentage of ownership held by black female and
 - 6.9. percentage of ownership held by black designated groups.
 - 6.10. For designated groups, the percentage must be indicated for each sub-category or nil where there is none.

- 6.11. In the case of specialised enterprises as per Statement 004, the percentage of black beneficiaries must be reflected.
 - 6.12. Indicate the total annual revenue for the year under review.
 - 6.13. Indicate whether the total annual revenue is based on audited financial statements or financial statements or management accounts. **Please select one option.**
 - 6.14. Indicate the full financial year end (day day/ month month/year year year year) as per the enterprise's registration documents, which was used to determine the total revenue.
 - 6.14.1. This must be the most recent completed financial year end.
 - 6.15. Select the B-BBEE Status level based on the black ownership percentage.
 - 6.15.1. An enterprise can only have one B-BBEE status level.
 - 6.16. Deponent's signature must be present.
 - 6.17. Commissioner of Oath signature must be present.
 - 6.18. Commissioner of Oath stamp must be present.
 - 6.18.1. Please ensure the stamp is legible. **All** of the information on the stamp must be legible.
 - 6.19. Date of signature for the deponent.
 - 6.20. Date of signature for the Commissioner of Oath.
 - 6.21. Date of signature for both the deponent and Commissioner of Oath must be the same date.
 - 6.22. Commissioner of Oath cannot be an employee or ex officio of the enterprise because, a person cannot by law, commission a sworn affidavit in which they have an interest.
 - 6.23. A B-BBEE sworn affidavit is valid for a period of 12 months calculated from the date the sworn affidavit was commissioned, for example, if the sworn affidavit is commissioned on 12 August 2022, it will expire on 11 August 2023. NOT a year and a day.
7. The B-BBEE affidavit must be accompanied by the following supporting documents:
- 7.1. Proof of ownership
 - 7.1.1. Companies - Copies of share certificates.
 - 7.1.1.1. Please ensure that your share certificates comply with the Companies Act as acceptable documents cannot be used to support B-BBEE claims.
 - 7.1.2. Close corporations – CK1 or CK2 (if less than 6 months from date of issue) or recent disclosure certificate (not older than 3 months)
 - 7.1.3. Copies of IDs for owners
 - 7.1.4. Disclosure certificate (not older than 3 months)
 - 7.2. Proof of disability claims
 - 7.2.1. Form EEA1
 - 7.2.2. Doctor's certificate
 - 7.3. Unemployment claims
 - 7.3.1. Financial statements for the enterprise
8. In the case of B-BBEE claims in terms of the flow through principle, sufficient proof of ownership for all juristic owners must be provided until each natural person is clearly identified.
9. In the case of B-BBEE claims in terms of share options, share certificates must be submitted with the addition of share option certificates, along with sufficient documentary proof that the share option affected individuals are active in the company as per the legislative prescriptions.