



James & Kruger Inc.

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**Chartered Accountants (S.A.)
REGISTERED AUDITORS**

4 November 2016
LWK/cb

COMMUNITY SCHEMES OMBUD SERVICES AND SECTIONAL TITLE SCHEME MANAGEMENT ACTS AND REGULATIONS

We would like to bring to your attention that the above legislation came into effect on 7 October 2016.

The new legislation requires all Community Schemes, including body corporates, to register with the Community Schemes Ombud Service within 30 days from the date it came into effect.

Furthermore, with the establishment of the ombud, all community schemes are required to pay a monthly levy to the ombud as detailed in the schedule below. These levies are to be paid to the ombud every quarter. These levies come into effect 90 days after the act comes into effect.

Monthly levy charged by the community schemes	Monthly CSOS Levy Payable
Zero to R500.00	R0.00
R600.00	R2.00
R700.00	R4.00
R800.00	R6.00
R900.00	R8.00
R1,000.00	R10.00
R1,250.00	R15.00
R1,500.00	R20.00
R1,750.00	R25.00
R2,000.00	R30.00
R2,250.00	R35.00
R2,500.00	R40.00

Should you be of the opinion that you do not have the financial capacity to pay the prescribed fee, the body corporate may apply for the fees to be waived.

Any individual whose monthly net household income is below R5,500 is entitled to apply for a 100 % waiver of the fees.

Please also note that the body corporate will have to submit an annual return to the Ombud Service within 4 months after year end from now on.

Should you require any assistance with the registration of your body corporate with the CSOS do not hesitate to contact us.

Yours faithfully
JAMES & KRUGER INC.

L.W. KRUGER

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The South African Institute of Chartered Accountants