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DEPARTMENT OF EMPLOYMENT AND LABOUR

NO. 3200 **19 May 2025**

COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT, 1993 (ACT No. 130 OF 1993), AS AMENDED

NOTICE ON THE 2024 RETURN OF EARNINGS (ROE) FILING SEASON AND EXTENSION OF LETTERS OF GOOD STANDING (LOG) VALIDITY

I, Farzana Fakir, the Acting Commissioner for the Compensation Fund, hereby issue this notice in accordance with Section 6A of the Compensation for Occupational Injuries and Diseases Act (COID Act), 1993 (Act No. 130 of 1993), as amended, to inform employers and relevant stakeholders of administrative adjustments to the 2024 Return of Earnings (ROE) filing season.

In order to accommodate operational readiness and year-end processing, the following revised filing dates apply for the 2024 ROE season (covering the earnings period 1 March 2024 to 28 February 2025):

- The commencement date for ROE submissions is from 1 May 2025.
- The closing date for ROE submissions is 31 July 2025.

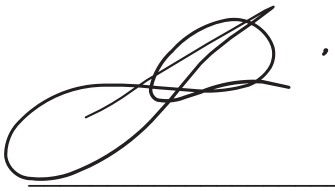
Employers are further advised that the following compulsory supporting documents must be uploaded via ROE Online at the time of submission:

- Confirmation of Employer Details Form
- Detailed Payroll Report covering the period 1 March 2024 to 28 February 2025, containing amongst others, employee names & numbers, ID numbers, wage/salary types and total earnings

To ensure that compliant employers retain access to the Fund's benefits while preparing 2024 ROE submissions, the expiry date for LOGs issued for the 2023 assessment year will be extended from 30 April 2025 to 31 May 2025.

In terms of Section 83(6)(b) of the COID Act, late ROE submissions after 31 July 2025 will incur penalties of 10% of the final assessment, effective 01 August 2025.

Employers are encouraged to use the extended period to prepare and submit accurate ROEs along with the required supporting documentation.



Ms Farzana Fakir

ACTING COMMISSIONER: COMPENSATION FUND

DATE: 2025/04/30

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