

**Change in Legislation with regard to the Submission of Employees' Tax Payments**External Stakeholders
Tax Practitioners

Enquiries should be addressed to SARS Contact Centre

Contact Detail

Tel: 0800 00 7277

Web: www.sars.gov.za**Details**

Reference number: FIN-GP-L10

Date: 2010-12-08

Always quote this reference number when contacting SARS

Dear Sir / Madam

CHANGE IN LEGISLATION WITH REGARD TO THE SUBMISSION OF EMPLOYEES' TAX PAYMENTS

Due to the amendment to legislation pertaining to section 65 of the Income Tax Act No 58 of 1962, effective from 1 February 2011 the South African Revenue Service (SARS):

- Will no longer accept any cheque payment(s) which exceeds the total amount of R100 000, in respect of employees' tax (PAYE/UIF and/or SDL) at any SARS office or via post; and
- Employers that pay or are likely to pay employees' tax exceeding R10 million in any 12 month period must submit employees' tax returns in electronic format and make employees' tax payments electronically.

Where a cheque payment(s) is in excess of R100 000, please use one of the electronic channels below:

- Deposit the cheque(s) at the bank, or
- Complete an internet banking transfer, or
- Register for eFiling on www.sarsefiling.co.za.

For more information on the SARS payment rules, please refer to the FIN-GP-02-G1 – SARS Payment Rules – Reference Guide available on www.sars.gov.za. Please also refer to the Government Gazette 33811 (No. 1118) published on 29 November 2010 for more details regarding the amendment to legislation.

For further information, please call the SARS Contact Centre on 0800 00 7277 or visit www.sars.gov.za.

Sincerely

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE