

## IMPORTANT NOTICE TO EMPLOYERS

The South African Revenue Service (SARS) has released important documents on the SARS website at [www.sars.gov.za](http://www.sars.gov.za). The following should be noted:

- **Business Requirement Specifications (BRS): PAYE Employer Reconciliations**

The BRS: PAYE Employer Reconciliations details the requirements for the submission of tax certificates and the employer reconciliation for PAYE, SDL and UIF, both for the yearly submission (Employers Tax Season) as well as the biannual PAYE submission (1 September 2010 to 31 October 2010).

- **Process and CSV File Specifications for Agent Appointments (ITA88) 2010**

As part of SARS's drive to balance service delivery with compliance, administrative penalties were introduced in January 2010. Taxpayers who failed to submit Personal Income Tax Returns were informed in October last year that the administrative penalties would be introduced, and were given several opportunities to sort out their tax affairs.

The Notice of Agent Appointment (ITA88) has been introduced as a means of collecting long outstanding administrative penalty debts. Employers will be appointed as agents to deduct the overdue amount from the taxpayer's salary by means of this notice.

This document will give employers an understanding of how the IT88 process works.

- **Registration of employees for Income Tax**

Subsequent to the biannual reconciliation (1 September 2010 to 31 October 2010), SARS will provide income tax numbers to all employees who do not have one. Employers are therefore urged not to refer their employees to SARS at this stage. In the reconciliation BRS referred to above you will note that if you do not have a tax number for an employee, the field can be left blank for the 2010 biannual reconciliation only.

For further information, please visit [www.sars.gov.za](http://www.sars.gov.za) or call the SARS Contact Centre on 0800 00 SARS (7277).

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