

Notice to Employer

Dear Employer,

PAYE PENALTIES: INTERIM PROCESS FOR A REQUEST FOR REMISSION, OBJECTION OR APPEAL

We are sending you this notice because a request for remission, objection or appeal submitted by you in respect of a Pay As You Earn (PAYE) late payment penalty or a PAYE reconciliation late filing penalty was recently finalised by us.

The penalty for late filing of a PAYE reconciliation was introduced for the first time this year. However, we are still in the process of enhancing our Dispute Resolution process so that this penalty can be disputed separately from a PAYE late payment penalty.

In the event that you receive another PAYE penalty for the same tax period, you will not yet be able to do a Request for Remission or lodge an Objection against the added penalty on eFiling when your prior Request for Remission or Dispute has already been finalised.

Our enhancements to the Dispute Resolution process should be ready soon, but in the event that you wish to do a Request for Remission or Dispute in relation to such an added penalty, SARS will as an interim measure accept a written Request for Remission or ADR1 / ADR2 forms in relation to the added PAYE penalty.

To make use of the interim process to submit a Request for Remission, Notice of Objection or Notice of Appeal, please follow these steps:

Step 1

Check on eFiling that the penalty amount for which you wish to request remission, object or appeal against is indeed blocked from being submitted. If eFiling blocks you then proceed to Step 2.

Step 2

Type or write a Request for Remission, and make sure that you include the reason for your request as well as the PAYE reconciliation period or transaction numbers of the penalties incurred or the EMP201 periods. Before you do all of this please visit the SARS website at [https://www.sars.gov.za/Individuals/What if I do not agree?/ Request](https://www.sars.gov.za/Individuals/What%20if%20I%20do%20not%20agree?/Request)

for Remission of Administrative Non-compliance Penalty to understand the legislative requirements.

If you already submitted a Request for Remission but you remain aggrieved by the outcome then use the ADR1 form in the case of an objection. If you already objected and the objection was dismissed, and you wish to appeal, then use the ADR2 form. The ADR1 and ADR2 forms can be downloaded from the SARS website at <https://www.sars.gov.za/Find a Form/>.

Step 3

Submit your Request for Remission, ADR1 or ADR2 to contactus@sars.gov.za or ppc@sars.gov.za. You will receive a case number which must be used in any future correspondence with SARS relating to this matter.

Step 4

Once we have considered the request for remission, objection or appeal, SARS will notify you by way of a letter addressed to your preferred channel of communication.