
GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. 1118

29 November 2010

MANNER OF SUBMISSION OF CERTAIN RETURNS AND PAYMENTS OF EMPLOYEES' TAX PRESCRIBED IN TERMS OF SECTION 65 OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)

In terms of section 65 of the Income Tax Act, 1962 (Act No. 58 of 1962), I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby prescribe that—

- (a) no payment by cheque of employees' tax in excess of R100 000 may be made at a South African Revenue Service office or by post; and
- (b) 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, from 1 February 2011, unless I, having regard to the circumstances, direct otherwise.



G N V MAGASHULA

COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE