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## GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

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### SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 764

21 October 2013

**METHOD OF PAYMENT PRECIBED IN TERMS OF SECTION 162(2) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) FOR TAXES ASSESSED IN TERMS OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962), PAYMENTS OF VALUE-ADDED TAX IN TERMS OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991) AND PAYMENTS OF EMPLOYEES' TAX IN TERMS OF SCHEDULE 4 OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)**

In terms of section 162(2) of the Tax Administration Act, 2011, I, Visvanathan Pillay, Acting Commissioner for the South African Revenue Service, hereby prescribe as follows:

No payments in excess of R100 000, with regard to—

- (a) taxes assessed in terms of the Income Tax Act, 1962, excluding amounts payable in terms of sections 33, 35A and 54 of that Act;
- (b) value-added tax (VAT) in terms of the Value-Added Tax Act, 1991; and
- (c) employees' tax in terms of the Fourth Schedule to the Income Tax Act, 1962,

may be made by cheque at a South African Revenue Service office or by post, unless a senior SARS official designated for purposes of section 162(3), having regard to the circumstances, directs otherwise.



**VISVANATHAN PILLAY**

**ACTING COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**