
GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 415

30 May 2014

METHOD OF PAYMENT OF TAX PRECIBED IN TERMS OF SECTION 162(2) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

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:

1. No payments may be made by cheque if a taxpayer has, in the preceding three years, made two payments by cheque to SARS that were "referred to drawer".
2. No payments in excess of R50 000, with regard to—
 - (a) any tax payable under the Income Tax Act, 1962, excluding amounts payable under sections 33, 35A and 54 of that Act;
 - (b) value-added tax (VAT) payable under the Value-Added Tax Act, 1991; and
 - (c) employees' tax payable under the Fourth Schedule to the Income Tax Act, 1962,may be made by cheque unless a SARS official, designated for this purpose by the Commissioner, having regard to the circumstances, directs otherwise.
3. For purposes of paragraph 2, the total payments made by cheque by any person on any day may not exceed R50 000 for any number of payments required to be made on that day.

4. Where payment of tax is made by cheque—
 - (a) a separate cheque is required for each tax type with the exception of employees' tax, unemployment insurance fund contributions and skills development levies; and
 - (b) the payment of tax must be supported by a SARS payment advice notice that is not older than seven days from the date of the notice.
5. This notice replaces Notice 764 published in *Government Gazette* 36921 of 21 October 2013.



VISVANATHAN PILLAY
ACTING COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE