

EXTERNAL GUIDE

SOUTH AFRICAN REVENUE SERVICE

PAYMENT RULES

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1 PURPOSE

- This document details the payment rules that must be adhered to when paying the South African Revenue Service (SARS), to ensure accurate payment allocation.

2 SCOPE

- When making a payment, all SARS clients must adhere to the payment rules stipulated in this document. Payments that do not adhere to the payment rules will be rejected.
- Clients are requested to consult their service providers regarding the specific banking solutions offered in order to meet the requirements outlined in this document.
- It remains the full responsibility of the client to ensure that payment is received by SARS on time in order to avoid any penalties and/or interest from being charged.

3 GENERAL

- A number of payment options are available to clients depending on whether payment is made within or outside the Republic. Section 6 of this guide provides more detail regarding each of the options listed below:
 - For making payments within the Republic:
 - Payment options provided by SARS:
 - Electronically using SARS eFiling (Section 6.1)
 - Over the counter at a SARS branch (Section 6.2)
 - Payment options provided by banking institutions:
 - Electronically using Internet (EFT) banking (Section 6.3)
 - Over the counter at a bank branch (Section 6.4)
 - For making payments from the neighbouring countries of Botswana, Lesotho, Swaziland and Namibia:
 - Electronically using Internet (EFT) banking (Section 6.3)
 - For making any other foreign payment:
 - SWIFT MT 103 (Section 6.5)
- When making payment it is imperative that the correct payment reference number or “PRN” is quoted to ensure that payments are easily identified and correctly allocated to item(s) in the account.
- The determination and use of the PRN differs across payment options. Payment options offered by SARS (eFiling and SARS branches) guide the user in determining and using the PRN. In the case of SARS eFiling, the PRN is automatically assigned by selecting the return, declaration, or statement being paid, or alternatively, by selecting the tax being paid from a drop-down menu. Similarly, in the case of payments made at SARS branches, an account query can be made to determine the correct PRN and allocation.
- The PRN format for PAYE is [PAYE Reference No] [Tax Type] followed by a unique alpha numeric number supplied by SARS. An example of a PRN will be 7000700000LC2013084. Any new submissions of the EMP201 will have the pre-

populated PRN format and will be used for the whole period, including any revisions of the EMP201.

- Unfortunately these sort of client-assisted or guided processes are not available on payment options provided by banks (Internet and bank branches). In these instances, clients are required to understand how the PRN is determined and applied to prevent payments from being rejected due to validation errors.
- Section 3.1 of this guide provides more detail regarding the determination and use of the PRN.

3.1 DETERMINING AND USING THE PAYMENT REFERENCE NUMBER (“PRN”)

- SARS is currently in the process of modernising its payment and accounting processes on a tax type by tax type basis in order to simplify the determination and use of the PRN.
- For these tax types, a unique PRN is pre-populated on every request for payment issued by SARS (such as a statement of account, assessment, return, declaration, or collection notice). This 19 digit PRN is used to match the payment to the item or items appearing on the specific form. Clients are merely requested to use the PRN appearing on these forms when making payment.
- The tax types and the respective forms on which the PRN appears includes, but not limited to (refer to Section 7 to this guide for form references):
 - Administrative penalties (APSA, AP34, AA88)
 - Assessed and Provisional Tax (ITSA, ITA34, IRP6, AA88)
 - Customs (CEB01, CSA, CUSRES)
 - Dividend Withholding Tax (DTRSA, DTR02)
 - Employees Tax (EMPSA, EMP201, EMP501)
 - Excise (CEB01, CUSRES)
 - Transfer Duty (TDREP)
 - Value-Added Tax (VATSA, VAT201, VAT206, VAT217)

Please note: When the new SAP Account Management system was implemented at Customs offices, a system-generated PRN was introduced. Also new was a unique financial account number (FAN) for clients, which are in fact the first 10 digits of the PRN. This FAN was immediately issued to deferment clients and cash clients who had authenticated their banking details. The FAN can be used by a trader for all declarations and payments into the future. FANs are meant to be used for all declarations that attract payment of duty and VAT. It is **mandatory for traders to include their FANs on declarations**.

- For those tax types where a PRN is not pre-populated on a tax return/declaration, the 19-digit payment reference number must still be manually determined by clients with reference to the tax account, tax type, and tax period as follows.

10 digits	1 digit	8 digits
Tax/duty reference number	Tax/duty type identifier	Tax/duty period being paid - ddmmyyyy

- The first 10 digits relate to the client’s tax reference number. This number ensures that the payment will be credited to the correct client’s account. In the case of Air Passenger Tax payments, the first two digits relate to the branch code and “00” respectively. The remaining eight digits is the customs code.
- The 11th digit refers to the tax type. This character will vary depending on the

- type of tax the client is paying.
 - The last eight digits refer to the period for which the payment is being made. The date format used is ddmmyyyy. The date used is dependent on the tax/duty type being paid. In most instances taxes are not day specific, and only require that the month and year are specified. In this instance, the first two digits of the date format must be “00”.
 - In the case of “Other Taxes & Levies,” such as Small Business Amnesty payments which are not period-based, the last eight digits represent an account type. In the case of the Small Business Amnesty this is “00000153”.
 - In most instances, separate payments are required if the payment was for different tax types and tax periods to ensure that payments were correctly allocated within the different tax accounts.
- Please view the table in section 4.3 of this guide for the specific referencing rules to be applied for each of these tax/duty types.
- Unreferenced/partial payments received from clients may be allocated to the oldest debt first, on a First-In-First-Out (FIFO) basis.

3.2 VOLUNTARY DISCLOSURE PROGRAMME

- All proof of payments, in respect of the VDP – refer to GEN-REG-46-G01 – External reference guide – VDP on the SARS website www.sars.gov.za, must be submitted via one of the following methods, to SARS by:
 - Posting to the Voluntary Disclosure Unit (VDU);
281 Middel Street
Gramick Office Park
Brooklyn
0181
 - Placing in the drop box at a SARS branch, clearly marked “VDP”
 - Scanning and e-mailing to vdp@sars.gov.za.

4 PAYMENT OPTIONS AVAILABLE TO SARS CLIENTS

4.1 PAYMENT OPTION 1 – USING EFILING TO MAKE YOUR PAYMENT

- eFiling is the free, secure electronic tax return/declaration and payment submission service offered by SARS to eliminate the risks and hassles associated with the submission of manual tax returns/declarations and payments.
- The service offers the web-based capture of certain returns/declarations, as well as facilities for the submission of multiple returns/declarations.
- SARS eFiling also provides far more convenient, reliable and accurate electronic payment facilities.
- **Note: From 12 April 2014 all debit pull transactions are discontinued and only credit push transactions will be accepted on eFiling. Taxpayers are advised to set-up a credit push option or use one of SARS’ alternative methods of payment.**
- **Credit push**, which refers to payment transactions that are initiated on eFiling and presented to the payer’s bank as a payment request, pending authorisation. Only once the payer has logged into their banking product (e.g. internet banking profile) and authorised the payment request, will the transaction be regarded as an effected payment. Credit push transactions are irrevocable once approved.

Withholding agents are required to deduct tax from interest paid to qualifying foreign nationals from this date onwards. Payments to SARS must be made by the end of the month following the month in which interest was paid.

- Withholding Tax on Interest payments may only be made to SARS via eFiling.
- For more information regarding the Withholding Tax on Interest, refer to the external guide – Declaration of Withholding Tax on Interest via eFiling on the SARS website www.sars.gov.za.
- Visit www.sarsefiling.co.za for more information.

4.2 PAYMENT OPTION 2 – PAYMENT AT A SARS BRANCH

- Payment can be made during office hours at any SARS branch (08:30am – 15:30pm). Customs offices (08:00 to 15:00) For ease of processing, clients should ensure that the tax form/payment advice indicating the taxpayer reference number, tax type, tax period, and PRN, if applicable, is attached to all payments.
- All tax, duty, and levy payments may be paid at a SARS branch with the exception of the following tax types which must be paid using the option specified:
 - Electronically via Internet banking or at a branch of one of the relevant banking institutions.
 - Small Business Tax Amnesty (SBA)
 - Mineral and Petroleum Resource Royalties (MPRR).
 - Electronically via SARS eFiling
 - Securities Transfer Tax (STT)
 - Transfer Duty
 - Retirement Fund Tax.
- SARS no longer acts as the collecting agent in respect of liquor licence fees on behalf of:
 - The Gauteng Liquor Board (GLB), clients must visit the closest FNB, who is the new collecting agent, to affect payment.
 - The Eastern Cape Liquor Board, clients must be directed to the Department of Economic Affairs in Port Elizabeth.
 - The KwaZulu-Natal Liquor Board, clients must be directed to the closets ABSA Bank, who is the new collecting agent.
 - The North West Province Liquor Board, clients must be directed to the closest First National Bank, who is the new collecting agent.
- **The following restrictions apply regarding payments made at SARS branches:**
 - As of 1 April 2010, SARS branches do not accept cash payments. Customs and excise cash payments are however still accepted at Customs branches.
 - The following cheque rules/limitations apply:
 - Cheque payments must be made out to South African Revenue Service (no abbreviation allowed), in any of the official languages.
 - Payment must be made in South African rands (R).
 - Any payment made, placed in a SARS drop box, on a business day must be received no later than 15:00. Where payments are received after 15:00, this will be deemed to have been received on the first following business day.
 - SARS branches will only accept five or less cheques per taxpayer/practitioner for processing. Any amount of cheques above that will be considered bulk and must be dropped in the drop box.
 - Effective 1 June 2014, SARS will no longer accept any cheque payments

which exceeds the total amount of R50 000, in respect of any tax payable under:

- Employees' Tax (PAYE, SDL and/or UIF),
 - Estate Duty
 - Income Tax (Administrative Penalties, Assessed Tax, Corporate Income Tax (CIT), Dividends Tax, Provisional Tax, Turnover Tax),
 - Mineral and Petroleum Resources Royalty (MPRR)
 - Mining Royalties
 - Other Mining Leases
 - Secondary Tax on Companies (STC),
 - Small Business Amnesty (SBA)
 - Value-Added Tax(VAT), and/or Diesel
 - VAT for non-registered vendors
 - Withholding Tax on Royalties, at any SARS branch or via post.
- The following **cheque payments may not exceed R500 000**:
 - Assessment of owners or charterers of ships or aircraft who are not residents of the Republic (s33 of the Income Tax Act)
 - Donations Tax (s54 of the Income Tax Act)
 - Withholding of amounts from payments to non-resident sellers of immovable property (s35A of the Income Tax Act).
 - No cheque payments will be accepted if a taxpayer has, in the past three years, made two payments by cheque to SARS that were R/D (referred to drawer). The taxpayer will need to make payment at a bank or via EFT or on eFiling.
 - Cheque limits will apply irrespective of the number of tax periods being paid, or should multiple cheque payments be made. In other words, if a taxpayer owes SARS for example R100 000, two cheque payments of a R50 000 each cannot be made.
 - For Customs and Excise, SARS will no longer accept cheque payments which exceeds the total amount of R100 000.
- For all other tax types, SARS will no longer accept any cheque payments that exceeds the total amount of R500 000. Due to banks no longer accepting cheques exceeding R500 000, based on a decision taken by the Payments Association of South Africa (PASA), which is the association responsible for managing payments within South Africa, and with the endorsement of the South African Reserve Bank (SARB).
 - For cheque payments exceeding R50 000 or R500 000, as the case may be, clients are requested to make use of the following channels:
 - Complete an internet banking transfer
 - Make payment via eFiling on www.sarsefiling.co.za. (**Please note:** To make payments via eFiling you need to register as an eFiler on www.sarsefiling.co.za).
- **The following restrictions apply regarding cash payments made at Customs branches:**
 - The number of coins that will be received at Customs branches are limited according to denominations:
 - A maximum amount of R50 in R5 coins
 - A maximum amount of R20 in R2 coins
 - A maximum amount of R20 in R1 coins
 - A maximum amount of R5 in 10 cents – 50 cents coins
 - A maximum amount of 50c in 5 cent coins.

- The amount of bank notes are limited to R2 000 per transaction. This does not apply to travellers.
- All cash payments are rounded off to the nearest 5 cents.
- **Please note:** Credit or debit cards will only be accepted where this is indicated on a notice board.
- If the EMP201/VAT201 is submitted, the client will receive **one** receipt with the total amount declared. The receipt will show the amounts declared in respect of each tax type received.
- Where an Third Party appointment payment is submitted at a SARS branch, Third Parties are requested to clearly indicate the specific tax debts being settled. Appointed Third Parties can indicate the relevant tax debt being settled by:
 - Highlighting the relevant line items;
 - Indicating next to the relevant PRN associated to each tax debt.
- Rules to be applied when making Third Party payments:
 - Please do not strike through any line items.
 - Employers are reminded that the Third Party appointment payments must not be included in the PAYE payments.
 - Where the allocation of the payment is not apparent, the following payments rules will be applied by SARS:
 - Where the cheque amount is **less than** the total amount due
 - The amount received will be captured, on a FIFO basis, until the full amount of the cheque has been allocated.
 - Where the payment amount is **equal to** the total amount due
 - The payment will be allocated to all the taxpayers' accounts as stipulated on the agent appointment form.
 - Where the payment amount **exceeds** the total amount due
 - The payment, together with the agent appointment form will be returned by SARS, due to inability to allocate the payment correctly to the relevant taxpayers' account.

4.3 PAYMENT OPTION 3 – USING THE INTERNET TO MAKE ELECTRONIC PAYMENT

- Payments can be made directly to SARS using the internet banking services offered by:
 - ABSA
 - Bank of Athens
 - Capitec Bank
 - FNB
 - Habib Bank Zurich (HBZ)
 - HSBC
 - Investec
 - Mercantile
 - Nedbank
 - Standard Bank.
- In order to improve account validation rules, SARS bank account numbers have been replaced with unique beneficiary account IDs. This effectively means that clients and traders will no longer be able to view/add SARS bank account numbers but must instead make use of the bank's preconfigured beneficiary account ID listing to create SARS as a beneficiary.

- The following table lists all the relevant banking institution tax types, beneficiary IDs and date references for the purposes of compiling the old 19-digit payment reference number or new PRN:

Tax types	Tax type indicator	Date format	Beneficiary IDs applicable to listed banks
Air Passenger Tax	Z	ddmmyyyy	SARS-APT
Mineral and Petroleum Resources Royalties	X	00000155	SARS-OTH
Secondary Company Tax (Applicable to periods prior to 1 April 2012)	S	ddmmyyyy	SARS-WHT
Small Business Amnesty	X	00000153	SARS-OTH
Turnover Tax	P	Unique 19-digit PRN appearing on the relevant payment form (payment allocation is for 3 rd period only)	SARS-PROV
New PRN payment process			
Assessed Tax	Unique 19-digit PRN appearing on the relevant payment form		SARS-ITA
Provisional Tax	Unique 19-digit PRN appearing on the relevant payment form		SARS-PROV
Administrative Penalties	Unique 19-digit PRN appearing on the relevant payment form		SARS-ITA
Employees Taxes	Unique 19-digit PRN appearing on the relevant payment form		SARS-PAYE
VAT and Diesel	Unique 19-digit PRN appearing on the relevant payment form		SARS-VAT
Dividends Tax	Unique 19-digit PRN appearing on the relevant payment form		SARS-WHT
Customs	Unique 19-digit PRN appearing on the relevant payment form		SARS-CUS
Excise	Unique 19-digit PRN appearing on the relevant payment form		SARS-EXC

- Without these details, SARS will not be able to recognise the client's tax/duty payment.

4.4 PAYMENT OPTION 4 – BANK PAYMENTS (AT ONE OF THE RELEVANT BANKING INSTITUTIONS)

- A payment can be made at any of the following banks:
 - ABSA
 - Albaraka Bank Limited
 - Bank of Athens

- Capitec
 - FNB
 - Habib Bank Zurich (HBZ)
 - HSBC
 - Nedbank
 - Standard Bank.
- All payments can be made at any ABSA, Albaraka Bank Limited, Bank of Athens, Capitec, FNB, Habib Bank Zurich (HBZ), HSBC, Nedbank or Standard Bank branch. Currently APT payments can **only be made at ABSA, FNB, Nedbank and Standard Bank branches.**
- These payments must comply with the same payment referencing requirements used for internet payments in section 6.3. Banks require the following information in order to accept and process SARS payments:
 - SARS tax form/payment advice containing the PRN or 19-digit payment reference number to comply with the requirements listed above and the tax type that the depositor intends paying
 - The amount due.
- In order for SARS to process the client's payment in a timely and accurate manner, it is imperative that the correct information is supplied to the bank when making over-the-counter payments. **The bank will reject all payments which do not conform to the payment reference criteria listed above.** Please note that the SARS tax form/payment advice stipulates the information needed to initiate the deposit.
- Banks will no longer accept any cheque payments that exceed the total amount of R500 000 based on a decision taken by the Payments Association of South Africa (PASA), which is the association responsible for managing payments within South Africa, and with the endorsement of the South African Reserve Bank (SARB).
- Banks will also not accept "split cheque" payments i.e. single and full amount of payment divided into two or more simultaneous cheque payments to make up an amount larger than R500 000.

4.5 FOREIGN PAYMENTS

Please note: This payment method should only be used by foreign taxpayers where no other payment options or channels are available e.g. where payments using eFiling, internet banking (EFT) or payment at a bank is not available.

- Payments can continue to be made electronically into the SARS banking accounts using the standard SWIFT payment method.
- In accordance with the new beneficiary ID process, use the following beneficiary account ID/account number when paying SARS from outside South Africa:
 - **SARS-FOR-999**
- SARS-FOR-999 must be used as the bank account number when completing a SWIFT 103 message.
- Below is an example of a completed SWIFT instruction:

SARS PAYMENT RULES – SWIFT MESSAGE EXAMPLE

- The following represents an **example** of a completed **SWIFT 103 message format** utilising the following payment example:

Taxpayer Name : XYZ (Pty) Ltd, situated in the USA
 VAT Tax Reference Number : 4999999999
 Period Payable : July 2007
 Amount Payable : R 50,374-61
 Effective Payment Date : 20 August 2007
 19 digit payment reference : 4999999999V00072007 (19-digit reference number (PRN) provided by SARS)

- Applying the SARS payment rules, the following tax reference number and banking details should be used:

19 digit payment reference : 4999999999V00072007
 SARS Bank Account / ID : SARS-FOR-999
 Financial Institution : First National Bank Ltd, SWIFT Address: **FIRNZAJJ**

- These fields would appear in the SWIFT 103 message as follows:

Message Type 103 fields	Field Descriptions
:20:BAFZMO93001 7737	Issuing (foreign) bank's reference
:23B:CRED	Bank Operation Code
:32A:070820USD50374,61	Value Date, Currency and Settled Amount
:33B:USD50374,61	Currency and Instructed Amount
:50K:/091 969801	Payer Account
XYZ (Pty) Ltd	Payer Name
P0 Box 1234	Payer address
UNITED STATES OF AMERICA	Payer address
:53A:/05002371 3	Sender's Correspondent
:57A:FIRNZAJJ	Beneficiary' banking institution
:59:/SARS-FOR-999	Beneficiary Account Number
SOUTH AFRICAN REVENUE SERVICE	Beneficiary Name
299 BRONKHORST STREET	Beneficiary Address
SOUTH AFRICA	Beneficiary Address
:70:4999999999V00072007	Remittance Information
:71A:0 U R	Details of Charges
:72:/ACC/FNB CORPORATE	Sender to receiver info - e.g. Branch Details
//RSA	Sender's Reference

- Any queries regarding the completion of the SWIFT 103 message should be directed to First National Bank call centre **08601 FOREX (08601 36739)**.
- Note** that the above is only an example. When making a payment it is imperative that the correct unique Payment Reference Number (PRN) is quoted to ensure the payment is easily identified and correctly allocated to item(s) in the account. Do not use the PRN provided in the example as it will result in an incorrect and unallocated payment.
- SARS' foreign payments are administered solely by FNB.
- As in the case of all electronic payments, it is imperative that the correct payment reference information is provided to ensure that payments can be easily identified and correctly allocated upon receipt by SARS. The standard payment rules for electronic payments apply.

5 QUALITY RECORDS

- The following documents are acceptable source document, which will be accepted to allocate the payments received accordingly:

Number	Title
AP34ABC	Penalty status notification
AP34D	Dispute outcome
AP34E	Penalty adjustment
AP34F	Penalty cancellation
AA88	Agent (Third Party) appointment
AA88D	Agent (Third Party) appointment default
AA88R	Appointment as agent (Third Party) reconciliation
APSA	Penalty statement of account
APT201	Return
APT217	Revised Assessment
APT217A	New Assessment
APT301	Statement of Account
CEB01	Customs and Excise Billing
CDA01	Cancellation of a deferred payment arrangement
CSA	Customs Statement of Account
CUSRES	Customs response message
DPA01	Approval of deferred payment arrangement
DTRSA	Dividends tax statement of account
DTR02	Dividend tax return
EMP201	Monthly Employer Declaration
EMP501	Employer Reconciliation Declaration
EMPSA	Employer Statement of Account
IRP6	Return for provisional tax
IT56	Return for payment of Secondary Tax on Companies
IT56A	Draft Assessment for payment of Secondary Tax on Companies
IT96	Arrangement for Deferred Payment
ITA34	Tax Assessment
ITSA	Income Tax Statement of Account
MPR2	Payment Advice for Mineral and Petroleum Resources Payments
RFT3(A)	Assessment for tax on retirement funds
RFT94	Demand Notice of outstanding tax on retirement funds
TDREP	Transfer Duty notice of assessment
TT02	Payment Advice for Turnover Tax
VAT201	Vendor declaration
VAT207	Cancellation of deferred payment
VAT213	Acknowledgement of payment (bank details will be printed on this form)
VAT217	Notice of assessment
VATSA	VAT Statement of account

6 REFERENCES

6.1 LEGISLATION

TYPE OF REFERENCE	REFERENCE
Legislation and rules administered by SARS:	Income Tax Act No 58 of 1962: Section 56 par 1(a)(b), 89, 75B South African Revenue Service Act No. 34 of 1997: Sections 3, 4, 9, 22 and 31 Value-Added Tax Act No 89 of 1991: Sections 27 and 28

	Tax Administration Act No 28 of 2011 (effective 1 October 2012): Sections 187, 188 and 189
Other legislation:	The Public Finance Management Act No. 1 of 1999: Sections 51 and 55 Treasury Regulations issued in terms of PFMA, 1999: Paragraphs 7.1.1, 7.2.1, 15.4.2, 15.11 and 17.2.3 South African Reserve Bank Act No. 90 of 1989: Section 17 (2)
International instruments:	None

6.2 CROSS REFERENCE

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
GEN-REG-46-G01	External Guide – Voluntary Disclosure Programme	All
WTI-ELEC-01-G01	External Guide – Declaration of Withholding Tax on Interest via eFiling	All

7 DEFINITIONS AND ACRONYMS

APT	Air Passenger Tax
Client	Any person or enterprise conducting business with SARS
EFT	Electronic fund transfer
FAQ	Frequently Asked Question
FIFO	First-In-First-Out
FNB	First National Bank
GLB	Gauteng Liquor Board
MPRR	Mineral and Petroleum Resources Royalty
PASA	Payments Association of South Africa
PAYE	Pay-As-You-Earn
PRN	Payment Reference Number
SARB	South African Reserve Bank
SARS	South African Revenue Service
SBA	Small Business Tax Amnesty
SDL	Skills Development Levy
STT	Securities Transfer Tax
SWIFT Message	The Society for Worldwide Inter-bank Financial Telecommunication is an electronic communication method used by banks all over the world to correspond with each other in a secure and standardised way.
TT	Turnover Tax
UIF	Unemployment Insurance Fund
VAT	Value-Added Tax
VDP	Voluntary Disclosure Programme
VDU	Voluntary Disclosure Unit
WTI	Withholding Tax on Interest

8 DOCUMENT MANAGEMENT

Designation	Name / Division
Business owner:	Group Executive: Modernisation Strategy and Design – Support Services
Policy owner:	Executive: Enterprise Business Enablement Policy and Standards

Designation	Name / Division
Author:	R. Geduld
Detail of change from previous revision:	Updated with information for Withholding Tax on Interest May 2015 release.
Template number and revision	POL-TM-07 - Rev 3

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).