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GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING

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

No. 764

21 Oktober 2013

WYSE VIR MAAK VAN BETALINGS INGEVOLGE ARTIKEL 162(2) VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011) TEN OPSIGTE VAN BELASTING AANGESLAAN INGEVOLGE DIE INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962), BETALINGS VAN BELASTING OP TOEGEVOEGDE WAARDE INGEVOLGE DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NO. 89 VAN 1991) EN BETALINGS VAN WERKNEMERSBELASTING INGEVOLGE DIE VIERDE BYLAE BY DIE INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962)

Ingevolge artikel 162(2) van die Wet op Belastingadministrasie, 2011, bepaal ek, Visvanathan Pillay, Waarnemende Kommissaris van die Suid-Afrikaanse Inkomstediens as volg:

Geen betalings wat die bedrag van R100 000 te bowe gaan ten opsigte van—

- (a) enige belasting ingevolge die Inkomstebelastingwet, 1962 aangeslaan, uitgesluit bedrae ingevolge artikels 33, 35A en 54 betaalbaar;
- (b) belasting op toegevoegde waarde (BTW) ingevolge die Wet op Belasting op Toegevoegde Waarde, 1991, betaalbaar; en
- (c) werknemersbelasting ingevolge die Vierde Bylae by die Inkomstebelastingwet, 1962, betaalbaar,

kan by wyse van 'n tjek, by 'n kantoor van die Suid-Afrikaanse Inkomstediens of per pos gemaak word nie, tensy 'n senior SAID-amptenaar, vir doeleindes van artikel 162(2) aangewys, met inagneming van die tersaaklike omstandighede, anders gelas.



VISVANATHAN PILLAY

WAARNEMENDE KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS

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